



COVID-19: State and Local Guidance

(last updated December 27, 2022)

State	Brief Guidance Overview – For Complete Guidance See Source Document (For local guidance, please scroll to the end of the chart)
Guidance on Nexus Relief End Dates	<p>District of Columbia Nexus Relief: On June 6, the Office of Tax and Revenue issued Notice 2022-06 advising that the relief set forth in Notice 2020-05 and Notice 2020-07, dealing with corporation franchise tax or unincorporated business franchise tax nexus, expires on July 16, 2022. In Notice 2020-05, the OTR stated that it would not seek to impose corporation franchise tax or unincorporated business franchise tax nexus solely on the basis of employees or property used to allow employees to work from home during the declared public emergency and the public health emergency, and for a subsequent 90 days after the end of the emergency. In Notice 2020-07, the OTR clarified that the presence of employees under the conditions set forth in Notice 2020-05 would not cause a business to lose the protections of Public Law 86-272. (June 2022)</p> <p>Minnesota COVID Nexus Relief to Soon Expire: On June 6, the Minnesota Department of Revenue reminded interested parties that, to help businesses and taxpayers impacted by the pandemic, the DOR provided nexus relief from business income tax and sales and use tax specifically related to telecommuting due to the COVID-19 pandemic during the period from March 13, 2020 to June 30, 2022. (June 2022)</p> <p>FAQs - Expiration of Philadelphia’s Temporary Nexus Waiver: On February 10, the City of Philadelphia issued guidance addressing commonly asked questions about the expiration of the Department’s temporary Business Income and Receipts Tax (BIRT) and Net Profits Tax (NPT) nexus waiver. During the pandemic, the City temporarily waived the legal nexus thresholds which consider the presence of employees working temporarily from home within Philadelphia as establishing a sufficient nexus for businesses located outside Philadelphia. The waiver applied when an employee worked from home solely as a result of the pandemic, the City said. The temporary policy ended on June 30, 2021. (February 2022)</p> <p>South Carolina Employer Wage Withholding Requirements: On April 21, the Department of Revenue issued Revenue Ruling 22-3 stating that effective June 30, 2022, the Department is ending its temporary relief originally laid out in Information Letter #20-11 and subsequently extended several times. The revenue ruling also provides provide guidance to employers of their South Carolina withholding requirements for resident and nonresident employees, whether the employees are working in the employer’s office/location or working partially, primarily, or wholly remotely from home or other remote location. (April 2022)</p> <p>Virginia Expiration – PPE Exemption: On March 23, the Virginia Department of Taxation issued Tax Bulletin 22-5 advising that, effective March 24, 2022, the temporary retail sales and use tax exemption for qualifying business purchases of Personal Protective Equipment related to COVID-19 will expire. (March 2022)</p>

Federal	<p>Coronavirus Tax Relief: The IRS has established a special section focused on steps to help taxpayers, businesses and others affected by the coronavirus.</p> <p>Web Publication: Existing SBA-certified lenders, <i>see</i> Assistance for Small Businesses Paycheck Protection Program (April 2020)</p> <p>Web Publication: Filing and Payment Deadlines Questions and Answers (March 24, 2020)</p> <p>News Release: IR-2020-58 - Tax Day now July 15: Treasury, IRS extend filing deadline and federal tax payments regardless of amount (March 21, 2020)</p> <p>Guidance: Notice 2020-18 - Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic (2020)</p> <p>Notice 2020-17: Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic (2020)</p>
Alabama	<p>Homepage: Coronavirus (COVID-19) Outbreak Updates</p> <p>Release: Governor Ivey Signs Emergency Proclamation to Address Tax and Economic Development Issues Delayed Due to COVID-19 Pandemic; Supplemental Emergency Proclamation; DOR Release: ALDOR Updating Instructions and Guidance for Certain Returns (December 11, 2020)</p> <p>Release: ALDOR Reminds Income Taxpayers of Approaching July 15 Deadline (July 2, 2020)</p> <p>Release: ADOR Operational Updates Due to COVID-19 – Alabama residents are taxable on all of their income, regardless of whether they work either within or outside the state. During the federally declared period of emergency due to the coronavirus (COVID-19) pandemic, Alabama will not change withholding requirements for businesses based on an employee’s temporary telework location within Alabama that is necessitated by the pandemic and related federal or state measures to control its spread. Alabama will not consider temporary changes in an employee’s physical work location during periods in which temporary telework requirements are in place due to the pandemic to impose nexus or alter apportionment of income for any business. (updated May 12, 2020)</p> <p>Release: FAQ - The department’s relief Order was updated on April 10, 2020, to mirror the most recent filing and payment extensions ordered by the IRS. Does the updated Alabama order now apply to second quarter estimated payments for the 2020 tax year? (April 14, 2020)</p> <p>Release: ADOR Issues Update for Income and Other Tax Relief (April 10, 2020)</p> <p>News Release: Governor Ivey Signs Proclamation Delaying State Tax Filings (March 23, 2020)</p>

	<p>Order: Commissioner’s Executive Order pertaining to deadline extensions (March 23, 2020)</p> <p>Order: Order of the Commissioner of Revenue (March 23, 2020)</p> <p>Publication: Third Supplemental State of Emergency: Coronavirus (COVID-19) (March 23, 2020)</p> <p>Release: ADOR Responds to the COVID-19 Outbreak (March 17, 2020)</p>
Alaska	<p>Homepage: Alaska Department of Revenue – Tax Division</p> <p>Release: The Department of Revenue – Tax Division announces changes in support of the Governor’s COVID-19 Economic Stabilization Plan; effort temporarily adjusts, suspends key compliance programs (April 8, 2020)</p> <p>Release: Notice of Extended Filing and Payment Deadline for Alaska Corporate Income Tax (April 2, 2020)</p> <p>Web Publication: Some Department of Revenue Tax Deadlines Extended to July 15, 2020 (March 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: Alaska S.B. 241, enacted April 9, among other things extends filing and payment due dates for all tax types except Oil and Gas Property and Production taxes until July 15. For a discussion of the bill, see the Department of Revenue’s summary. (2020)</p>
Arizona	<p>Homepage: Arizona Department of Revenue News</p> <p>Release: Arizona Transaction Privilege Tax Ruling TPR 20-1 (July 2020) (ruling on whether taxpayers have reasonable cause for not timely filing or paying applicable transaction privilege taxes to the department due to the COVID-19 emergency and subsequent measures taken to protect public health. (July 14, 2020)</p> <p>Release: Arizona Transaction Privilege Tax Procedure TPP 20-1 (July 2020) (addresses the process for requesting COVID-19 related penalty abatement (TPT accounts only)) (July 14, 2020)</p> <p>Release: ADOR Issues Proposed Documents for TPT Taxpayers Impacted by COVID-19 (June 30, 2020)</p> <p>Release: ADOR Working with TPT Taxpayers Impacted by COVID-19 (June 24, 2020)</p> <p>Release: TPT Filers-Please Submit Your Return - June 2020 (June 19)</p> <p>Release: TPT Updates (April 2020)</p>

	<p>Release: ADOR Provides Guidance on Estimated Income Tax Payment Deadline (April 13, 2020)</p> <p>Release: Deadline Reminders for Arizona 2019 Tax Year Filing Season (April 13, 2020)</p> <p>Web Publication: ADOR Shares State Resources Available for Businesses and Arizonans Impacted by COVID-19 (April 6, 2020)</p> <p>Release: Arizona General Tax Notice – GTN 20-1: Filing and Payment Extensions Due to COVID-19 Emergency Declaration (revised April 1, 2020)</p> <p>Release: ADOR Extends Income Tax Deadline to July 15, 2020: The announcement by ADOR includes individual, corporate and fiduciary tax returns. (March 20, 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: Arizona S.B. 1021, enacted June 5, requires the Arizona Department of Revenue to accept electronic signatures and provides the requirements for such electronic signatures. (2020)</p>
Arkansas	<p>Homepage: Arkansas Department of Finance and Administration</p> <p>Release: DFA Frequently Asked Questions (addresses, among other things, office closures and filing deadlines) (posted September 23, 2020)</p> <p>Revenue Opinion: Revenue Opinion 20200413 - whether gross receipts derived from the service of sanitizing surfaces that are contaminated or possibly contaminated by COVID-19 are subject to sales tax. (June 23, 2020)</p> <p>Web Publication: Information on Deadlines (March 27, 2020)</p> <p>Release: Secretary of State Announces Temporary Waiver of Franchise Tax Late Fees and Interest Charges (March 26, 2020)</p> <p>News: COVID-19: DFA Frequently Asked Questions (March 24, 2020)</p> <p>Order: Executive Order 20-09 (March 23, 2020)</p> <p>Majority of Revenue Office Services May Be Completed Online: The online Revenue Office-related services include: Registering and paying sales tax (March 16, 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: Arkansas H.B. 1345, signed by the Governor on March 9, generally allows county collectors to collect property taxes earlier to help local governments get needed revenue in the wake of the pandemic. (2021)</p> <p>Enacted Legislation: Arkansas H.B. 1361 was signed by the Governor on March 2. The bill, sponsored by Rep. Les Eaves (R-46) among others, conforms Arkansas to the federal</p>

	<p>tax treatment of Paycheck Protection Program loan forgiveness and other COVID-19 relief, as clarified by the Consolidated Appropriations Act. (2021)</p>
<p>California</p>	<p>California Department of Tax and Fee Administration Homepage: COVID-19 State of Emergency</p> <p>California FTB Homepage: Coronavirus special tax relief and updates</p> <p>-----</p> <p>Release: On July 6, the Franchise Tax Board issued a bulletin stating that the temporary e-Signature option to submit signed paper returns and other documents has been extended from June 30, 2022 to December 31, 2022. The temporary e-Signature option to submit signed statute of limitation waivers has also been extended from June 30, 2022, to December 31, 2022. (July 2022)</p> <p>Release: The Franchise Tax Board issued a release announcing the extension of e-signature option for paper returns, statute of limitations waivers, and other documents (December 29, 2021)</p> <p>Release: The Office of Tax Appeals anticipates that in-person oral hearings in the Sacramento location will resume beginning in September 2021; in-person hearings in the Los Angeles and Fresno locations will resume at a later date; and the OTA will offer virtual oral hearings as a continuing option for all interested parties (August 2021)</p> <p>Release: The Board of Equalization has stated that it will draft legislation and a Constitutional amendment to provide property tax relief to taxpayers impacted by the COVID-19 pandemic (July 27, 2021)</p> <p>Release: The Franchise Tax Board has updated its FAQs to provide that, with the rescission of Executive Order N-33-20, an out of state corporation may now be considered to be “doing business” in California, and may not be protected by P.L. 86-272, depending on the teleworking activities of the corporation’s employees (updated July 6, 2021).</p> <p>Release: The Franchise Tax Board has advised that for paper returns and other documents that must be signed with an original signature, they will not require an original signature through December 31, 2021 (previously June 30, 2021), except for Powers of Attorney. Additionally, the FTB has previously stated it will temporarily accept statute of limitations waivers with e-Signatures. The e-Signatures option is also now available through December 31, 2021. (May 2021)</p> <p>FAQ: California will not treat an out-of-state corporation whose only connection to California is the presence of an employee who is currently teleworking in California due to Executive Order N-33-20 as being actively engaged in a transaction for the purposes of financial or pecuniary gain or profit; California will not include the compensation attributable to an employee who is currently teleworking due to Executive Order N-33-20 in the minimum payroll threshold set forth in Cal. Rev. & Tax Code § 23101(b)(4). (December 31)</p>

Bulletin: FTB - Public Counter Field Offices [Closed](#) Beginning December 7 (December 7, 2020)

Release: CDTFA Relief & [Extensions](#) for Filing Returns (December 2020)

FAQ: [CDTFA PPE FAQ](#) (in general, sales of personal protective equipment, such as masks and gloves, are not exempt from tax; the sales and use tax exemption specified in Governor Newsom's April 7 [Executive Order](#) for certain sales and purchases of PPE is limited to a coordinated, centralized purchase by the Governor's Office of Emergency Services.) (November 2020)

Release: Employment Development Department [COVID-19 FAQs - Employer Information](#) (addresses, among other things, when an out-of-state employer is liable for Unemployment Insurance and Employment Training Tax on the wages of an employee teleworking temporarily in California and when that employer must withhold Disability Insurance contributions from the employee's wages) (October 2020)

FTB Web Publication: COVID-19 [Frequently Asked Questions](#) (last updated: September 28, 2020)

Release: [Teleworking and the "Stay at Home" order](#) (September 2020)

FTB Public Service Bulletin: [Delayed Notices](#) (specific time frames to respond or to make a payment will be extended based on the delay of certain notices) (August 28, 2020)

Release: [OTA Legal Notice 2020-02](#) - to provide publicly accessible and transparent tax appeal hearings that comply with the California Governor's Executive Order regarding social distancing measures (August 2020)

FTB Tax News: [Tax News](#) (office openings; extended due dates) (July 2020)

Tax Information Bulletin: [Publication 388](#) (June 2020)

Release: California Department of Tax and Fee Administration - San Francisco Office [Closes](#) on June 30, 2020 (June 2020)

Release: Controller - [Notice to Holders](#) - Final Remit Report and Remittance Due Date Postponed (unclaimed property) (June 2020)

FTB: FAQ - Statute of limitations, [postponements](#), and COVID-19 (June 2020)

Release: Employment Development Department [Newsletter](#) – First Quarter 2020 (June 2020)

Release: Governor Newsom [Announces Workers' Compensation Benefits](#) for Workers who Contract COVID-19 During Stay at Home Order; Governor also signed executive order waiving penalties on property taxes for residents and small businesses experiencing economic hardship based on COVID-19; order also extends deadline for filing property tax statements (May 6, 2020)

Order: [Executive Order N-62-20](#) – Workers’ Compensation Benefits (May 6, 2020)

Order: [Executive Order N-61-20](#) – Property Tax (May 6, 2020)

FTB Web Publication: COVID-19 [Extensions to file and pay](#) (last updated: April 16, 2020)

California Department of Tax and Fee Administration Web Publication: [Special Notice](#) – Executive Order – Medical Supplies (April 2020)

California Department of Tax and Fee Administration Web Publication: COVID-19 [Extensions to File and Pay](#) (March 2020)

Order: Executive Order N-46-20: Governor Newsom [Issues Executive Order](#) to Help State Procure Necessary Medical Supplies (April 7, 2020)

California Department of Tax and Fee Administration Web Publication: Governor Newsom Grants [Additional Relief](#) for Business Taxpayers (March 31, 2020)

Order: [Executive Order N-40-20](#) (March 30, 2020)

FTB Notice: [FTB Notice – 2020-02](#) - Time Sensitive Acts Postponed Due to the COVID-19 State of Emergency (March 30, 2020)

Release: California State Treasurer Fiona Ma [Provides Valuable New Information](#) on Tax Relief and Food Access (March 23, 2020)

FTB Web Publication: Franchise Tax Board: [State Postpones Tax Deadlines](#) Until July 15 Due to the COVID-19 Pandemic (March 18, 2020)

FTB Web Publication: Franchise Tax Board: [More time to file](#), pay for California taxpayers affected by the COVID-19 pandemic (March 13, 2020)

Release: Governor Newsom [Issues New Executive Order](#) Further Enhancing State and Local Government’s Ability to Respond to COVID-19 Pandemic (March 12, 2020)

Executive Order N-25-20: “In order [to quickly provide relief](#) from interest and penalties, the provisions of the Revenue and Taxation Code that apply to the taxes and fees administered by the Department of Tax and Fee Administration, requiring the filing of a statement under penalty of perjury setting forth the facts for a claim for relief, are suspended for a period of 60 days after the date of this Order for any individuals or businesses who are unable to file a timely tax return or make a timely payment as a result of complying with a state or local public health official’s imposition or recommendation of social distancing measures related to COVID-19.” (March 12, 2020)

Executive Order N-25-20: “The Franchise Tax Board, the Board of Equalization, the Department of Tax and Fee Administration, and the Office of Tax Appeals [shall use](#) their administrative powers where appropriate to provide those individuals and businesses impacted by complying with a state or local public health official’s imposition or

	<p>recommendation of social distancing measures related to COVID-19 with the extensions for filing, payments, audits, billing, notices, assessments, claims for refund, and relief from subsequent penalties and interest.” (March 12, 2020)</p> <p>California Employment Development Department: Emergency and Disaster Assistance for Employers: “Employers statewide directly affected by the new coronavirus (COVID-19) may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. This extension may be granted under Section 1111.5 of the California Unemployment Insurance Code (CUIC). A written request for extension must be received within 60 days from the original delinquent date of the payment or return.” (March 2020)</p> <p>-----</p> <p>Enacted Legislation: California S.B. 219, introduced by Sen. Mike McGuire (D-2), was signed by the Governor on July 23. The bill amends Cal. Rev. & Tax Code § 4985.2 to authorize the auditor or the tax collector to cancel any penalty, costs, or other charges resulting from tax delinquency upon a finding that failure to make a timely payment is due to a documented hardship, as determined by the tax collector, arising from a shelter-in-place order, if the principal payment for the proper amount of tax due is paid no later than June 30 of the fiscal year in which the payment first became delinquent. (2021)</p> <p>Enacted Legislation: California ACR-189, chaptered by the Secretary of State on March 18, provides that the Legislature shall be in joint recess from March 20 until April 13, except as specified. (2020)</p>
Colorado	<p>Homepage: Colorado Department of Revenue COVID-19 Updates</p> <p>Release: Sales Tax Relief for Bars, Restaurants, Caterers, and Mobile Food Retailers (limited special deduction available for June, July, and August 2021) (July 2021)</p> <p>Release: COVID-19 Relief for Bars, Restaurants and Mobile Food Retailers (December 2020)</p> <p>Order: Executive Order D 2020 261 (ordering a one-month extension for remitting state sales taxes collected by qualifying restaurants and bars); <i>See also</i> Governor Polis Takes Action to Provide Tax Relief to Restaurants, Small Businesses in Response to COVID-19 (November 25, 2020)</p> <p>Release: The Denver Metro Taxpayer Service Center, the Colorado Springs Taxpayer Service Center, and the Grand Junction Taxpayer Service Center are now open by appointment only for in-person visits (September 2020)</p> <p>Order: Executive Order D 2020 105 - Extending Executive Orders D 2020 010, D 2020 040, and D 2020 069 Concerning the Suspension of Statute to Extend the Income Tax Payment Deadlines Due to the COVID-19 Disaster Emergency (June 15, 2020)</p> <p>Release: Income Tax Deadlines (June 2020)</p> <p>Release: Taxation Division Return Due Date Schedule (May 27, 2020)</p>

Order: [Executive Order D 2020 069](#) - Extending Executive Orders D 2020 010 and D 2020 040 Concerning the Suspension of Statute to Extend the Income Tax Payment Deadlines Due to the COVID-19 Disaster Emergency (May 17, 2020)

Release: Governor Polis [Signs Extension](#) for Filing and Remitting State Severance Tax (May 8, 2020)

Order: [Executive Order D 2020 059](#) - Extending Executive Order D 2020 033 Ordering the Temporary Suspension of Certain Statutes to Provide a One-Month Extension for Filing and Remitting State Severance Tax Due to the Presence of COVID-19 in Colorado (May 8, 2020)

Release: Sales Tax Return Deadline for March, April, and Q1 2020 (May 7, 2020)

Order: [Executive Order D 2020 057](#) - Extending Executive Order D 2020 023 Ordering a One-Month Extension for Filing and Remitting State and State-Administered Local Sales Tax Due to the Presence of COVID-19 in Colorado (May 4, 2020)

Release: Taxation Division [Return Due Date Schedule](#) (April 24, 2020)

Order: D 2020 040 - [Amending and Extending Executive Order D 2020 010](#) Concerning the Suspension of Statute to Extend the Income Tax Payment Deadlines Due to the COVID-19 Disaster Emergency (April 18, 2020)

Order: D 2020 033 [Ordering the Temporary Suspension of Certain Statutes](#) to Provide a One-Month Extension for Filing and Remitting State Severance Tax Due to the Presence of COVID-19 in Colorado (April 8, 2020)

Web Publication: [Notice of Availability](#) of Alternative Service of Process (April 2020)

Web Publication: 2019 [Income Tax Deadline](#) Extension (April 2020)

Emergency Rule Adoption: 2019 [Income Tax Deadline](#) Extension (April 2020)

Emergency Rule Adoption: April 2020 [Sales Tax Deadline](#) Extension (April 2020)

Emergency Rule Adoption: 2019 [Severance Tax](#) Deadline Extension (April 2020)

Web Publication: [Sales Tax Deadline Extension](#) (April 2020)

Executive Order: D 2020 023 - Ordering a One-Month Extension for Filing and Remitting [State and State-Administered Local Sales Tax](#) Due to the Presence of COVID-19 in Colorado (April 5, 2020)

Executive Order: D 2020 010 - Ordering the [Suspension of Statute](#) to Extend the Income Tax Payment Deadlines Due to the COVID-19 Disaster Emergency (March 20, 2020)

Enacted Legislation: Colorado [H.B. 22-1406](#), sponsored by Rep. Leslie Herod (D-8), was signed by Governor Jared Polis (D) on June 3. According to the accompanying bill summary, the bill, after a 10-month hiatus, renews (for July, August, and September 2022) a temporary deduction from net taxable sales for qualifying retailers (such as alcoholic beverages drinking places, restaurants, and other eating places) and allows those qualifying retailers to retain the sales tax collected. The fiscal note for the bill (with an in-depth bill discussion) is available [here](#). See also Colorado Department of Revenue, [Sales Tax Relief for Bars, Restaurants, Caterers, and Mobile Food Retailers - Limited Special Deduction Available for July, August, and September 2022](#), which provides guidance on the legislation. (2022)

Enacted Legislation: Colorado [S.B. 279](#), sponsored by Sen. Tammy Story (D-16) among others, was signed by the Governor on June 28. The bill among other things amends Colo. Rev. Stat. § 39-10-104.5 to allow a board of county commissioners or a city council of a city and county (upon approval of the county treasurer) to temporarily reduce, waive, or suspend delinquent interest payments for property tax payments for any period of time between June 16, 2021, and September 30, 2021. (2021)

Enacted Legislation: Colorado [S.B. 130](#), sponsored by Sen. Chris Holbert (R-30) among others, was signed by the Governor on April 29. The bill allows counties, municipalities, and special districts, for property tax year beginning January 1, 2021, to exempt from the levy and collection of property tax up to 100 percent of any business personal property. (2021)

Enacted Legislation: Colorado [H.B. 1265](#), sponsored by Rep. Kyle Mullica (D-34) among others, was signed by the Governor on June 14. According to the accompanying bill summary, the bill generally continues (for June, July, and August 2021) a temporary deduction from net taxable sales for qualifying retailers (among others, in the alcoholic beverages drinking places industry and the restaurant and other eating places industry) allowing those businesses to retain the sales tax collected as assistance for lost revenue resulting from the pandemic. (2021)

Enacted Legislation: Colorado [HB20B-1004](#), enacted December 7, allows, according to the bill summary, a temporary deduction from State net taxable sales for qualifying retailers (mainly in the bar, restaurant and the mobile food services industries) to allow them to retain the sales tax collected as relief for revenue lost as a result of the pandemic. The news release on the bill issued by the Department of Revenue is available [here](#). (2020)

Connecticut

Homepage: COVID-19 Response - [DRS Announcements](#)

Executive Order: [Executive Order No. 9R](#) (suspension and modification of tax deadlines and collection efforts for tax bills that become due and payable on January 1, 2021) (December 16)

Release: DRS COVID-19 Response: [Frequently Asked Questions](#) (June 1, 2020)

Release: [Frequently Asked Questions](#) on the State of Connecticut's actions related to COVID-19 (Updated 7:00 p.m. on May 21, 2020)

Release: DRS [extends deadlines](#) for filing certain administrative protests and tax appeals (May 8, 2020)

Release: [Announcement 2020\(7\)](#) - COVID-19 Extension of Deadlines for Filing Administrative Protests and Suspension of Deadlines for Filing Tax Appeals (May 8, 2020)

Release: DRS [Announces Priority One](#) Taxpayer Assistance Program (April 17, 2020)

Release: DRS Extends Filing, [Payment Deadlines](#) for Certain State Tax Returns (April 14, 2020)

Executive Order: [Executive Order 7W](#) - Takes several emergency actions in response to the COVID-19 outbreak and the governor's civil preparedness and public health declarations, including: Suspension and modification of tax deadlines and collection efforts pursuant to Executive Order No. 7S, Section 6; No increased experience rating based on COVID-19 unemployment claims; Coil cleaning requirements modified; Delivery signature requirement suspended; Return of permit not necessary for temporary closures pursuant to Executive Order No. 7D; Ninety-day provisional permits; Renewal date for on-premise liquor permits to be extended; and Permit need not be recorded with town clerk. (April 9, 2020)

Web Publication: [DRS COVID-19 Response](#): Frequently Asked Questions (issued March 25, 2020)

Executive Order: [Executive Order No. 71](#) (March 21, 2020)

Executive Order: [Executive Order No. 7G](#) (March 19, 2020)

Executive Order: [Executive Order No. 7C](#) (March 15, 2020)

Web Publication: [COVID-19 FAQ](#) (March 25, 2020)

Web Publication: Department of Revenue Services [extends filing and payment deadlines](#) for personal income tax returns to July 15, 2020 (March 20, 2020)

Notice: Effective Immediately DRS [Extends Filing Deadline](#) for Certain Annual State Business Tax Returns (March 16, 2020)

Press Release: Governor Lamont [Provides Update](#) on Connecticut's Coronavirus Response Efforts (March 15, 2020)

Enacted Legislation: Connecticut [H.B. 6516](#), introduced by Rep. Matthew Ritter (D-1) among others, was signed by the Governor on March 4. The bill generally provides that: (1) any resident who paid income tax to any other state that uses a convenience of the employer rule is allowed a credit for the tax paid to that state on income earned while working remotely from Connecticut; (2) any resident who paid income tax to any other state that has enacted a law or rule requiring a nonresident employee to pay income tax to that state on income earned while working remotely from Connecticut due to the pandemic is allowed an income tax credit

	<p>(subject to certain caveats); and (3) the DRS cannot consider the activities of an employee who worked remotely in Connecticut because of the pandemic in determining whether an employer has nexus with the state. <i>See also</i> Connecticut Commissioner Bulletin addressing the impact of the bill on tax filing and payment. (2021)</p> <p>Enacted Legislation: Connecticut H.B. 7006, signed by Governor Ned Lamont (D) on October 2, establishes state and local tax nexus rules for out-of-state businesses and qualified employees who come to Connecticut to perform certain emergency-related work during a disaster response period (Sec. 16). Generally, no out-of-state business or out-of-state employee that is present in the State or conducts operations in the State to perform disaster-related or emergency-related work during a disaster response period will be deemed to have established sufficient presence in the State to require the business or employee to: (1) register with the State or any political subdivision; (2) be licensed by the State; (3) be subject to property tax, income tax on the income derived from the performance of disaster-related or emergency-related work during a disaster response period, or use tax on tangible personal property temporarily in the State to aid the employee in the performance of the work; or (4) submit any tax filing to the state (subject to certain restrictions). (2020)</p>
Delaware	<p>Homepage: Tax Season and COVID-19</p> <p>TIM: On January 31, the Delaware Division of Revenue issued TIM 2022-2, <i>Treatment of Wages from Remote Work in 2021</i>. The Division explained that it has received multiple questions on the treatment of wage income from employment in Delaware where the taxpayer/employee worked from a remote location outside of Delaware. The TIM is issued “to provide guidance to taxpayers about how to report days worked from a home located outside of Delaware on 2021 income tax returns.” (2022)</p> <p>TIM: TIM 2021-2 – Treatment of Wages From Remote Work in 2020 (March 18, 2021)</p> <p>Release: Interpretation of Earned Income Tax Regulations for Tax Years 2020 and 2021 (Wilmington, Delaware) (November 30, 2020)</p> <p>Release: State Continues to Process Taxes And Fees (April 9, 2020)</p> <p>Memorandum: Tax Information Memorandum on COVID-19 filing extensions (March 23, 2020)</p>
District of Columbia	<p>Homepage: OTR Coronavirus Information and Guidance</p> <p>Release: The District of Columbia Office of Tax and Revenue has advised that, under D.C. Code § 47-2005(14), at-home COVID-19 tests are exempt from the District’s sales and use tax. Retail businesses should no longer add a sales tax to at-home COVID tests purchases, the OTR said. (2022)</p> <p>Release: Important Real Property Tax Filing Deadline Extensions (March 22, 2021)</p> <p>Release: OTR Tax Notice 2020–08: Covid-19 Digital Signatures (November 17, 2020)</p> <p>Release: OTR Tax Notice 2020 – 07 - Covid-19 Franchise Tax Nexus (September 3, 2020)</p>

Release: OTR [Works to Resolve](#) Issues Related to Penalties and Interest on Deferred Sales Tax Payments (July 24, 2020)

Release: COVID-19 Response [Emergency Amendment Act](#) of 2020 Sales and Use Tax - Frequently Asked Questions (July 24, 2020)

Release: [Tax Filing Deadline One Week Away](#); 2019 Tax Returns and Payments Due July 15 (July 8, 2020)

Notice: [OTR Tax Notice 2020-05](#) COVID-19 Emergency Income and Franchise Tax Nexus (April 10, 2020)

Notice: [OTR Tax Notice 2020-03](#): COVID-19 Emergency Income and Franchise Tax Extension (April 9, 2020)

Release: District of Columbia [Estimated Tax Payment Deadlines](#) Remain Unchanged (March 26, 2020)

Release: District of Columbia [Estimated Tax Payment Deadlines](#) Remain Unchanged (March 26, 2020)

Release: Mayor Bowser and Chief Financial Officer DeWitt Announce 2019 Tax Filings and Payment [Deadline Extended](#) to July 15, 2020 (March 23, 2020)

OTR Tax Notice 2020-02: COVID-19 [Emergency Sales and Use Tax Relief](#) (March 20, 2020)

OTR TAX Notice 2020-01: [Extended Real Property Tax Due Date](#) for Hotels and Motels Relating to the First Half Tax Year 2020 Installment (2020)

Real Property Tax Payment Options: Taxpayers [can remit](#) payment of their real property taxes online. (March 16, 2020)

Enacted Legislation: District of Columbia [B23-0759](#), the Coronavirus Support Congressional Review Emergency Amendment Act of 2020, enacted June 8, [according to a memorandum accompanying the bill](#), “consolidates into a single new emergency the four previous COVID-19 emergency measures adopted by the Council beginning March 17, 2020.” (2020)

Enacted Legislation: B23-0718 - COVID-19 Response Emergency Amendment Act of 2020: enacted March 17, 2020 ([signed with Act Number A23-0247](#), expires on Jun 15, 2020). (2020)

Florida

Homepage: Taxpayer [Information](#) Regarding COVID-19

Release: Order of Emergency No. 20-52-DOR-003 - Department of Revenue [Extends Due Dates](#) for Certain Corporate Income Tax Returns and Payments (April 27, 2020)

	<p>Release: Florida Department of Revenue Issues Emergency Order for Corporate Income Taxes (April 27, 2020)</p> <p>Release: COVID-19 Frequently Asked Questions (April 9, 2020)</p> <p>Press Release: The Department has issued a press release regarding the issuance of an emergency order for sales and use taxes. (March 26, 2020)</p> <p>Order: Order of Emergency Waiver/Deviation (Order) #20-52-DOR-002 (Sales and Use Tax and Related Taxes) (March 26, 2020)</p> <p>Web Publication: The Department of Revenue has issued an emergency order extending the property tax due date from March 30, 2020, to April 15, 2020. Please contact your county tax collectors for more information. (March 26, 2020)</p> <p>Order: Order of Emergency Waiver/Deviation (Order) #20-52-DOR-001 (Property Tax Oversight) (March 26, 2020)</p>
Georgia	<p>Homepage: Coronavirus Tax Relief Information</p> <p>Release: The Department of Revenue has updated its Coronavirus Tax Relief FAQs to address how long COVID-19 expenses will qualify for the Film Tax Credit (August 2, 2021)</p> <p>Bulletin: Policy Bulletin ADMIN-2020-02 - Acceptance of Electronic Signatures, Remote Notaries, and Electronic Filings (clarifies current regulations on electronic signatures and filings, and authorizes broader acceptance of digital or electronic signatures, electronic filings, and remote notarization for certain documents and forms) (November 10, 2020)</p> <p>FAQ: Coronavirus Tax Relief FAQs (addresses questions related to the pandemic's impact on the film tax credit) (October 2020)</p> <p>FAQ: If my employees are working from home due to the Corona Virus pandemic, does that modify my company's nexus determination or the amount of my employee's Georgia wages and therefore my company's Georgia income tax withholding obligation? (May 2020)</p> <p>Release: Georgia Extends Additional Tax Deadlines (April 16, 2020)</p> <p>Web Publication: Coronavirus Tax Relief FAQs (April 2020)</p> <p>Bulletin: Guidance for County Tax Commissioners for April 1, 2020 Property Tax Deadlines in Light of COVID-19 (March 23, 2020)</p> <p>Web Publication: Coronavirus Tax Relief Information - The Georgia Department of Revenue is automatically extending the 2019 income tax filing and payment deadline to July 15, 2020. (March 2020)</p> <p>Web Publication: Georgia Income Tax and Tag Renewal Deadlines Extended (March 25, 2020)</p>

	<p>Press Release: Gov. Kemp Issues New Executive Orders, Provides COVID-19 Update (March 23, 2020)</p> <p>Notice: Department of Revenue temporarily suspending in-person services (March 2020)</p>
Hawaii	<p>Homepage: Latest Information on Coronavirus Disease 2019 (COVID-19)</p> <p>Release: Tax Information Release No. 2020-06 (Hawaii Tax Treatment of Various Federal COVID-19 Relief Programs and Payments) (October 5, 2020)</p> <p>Release: Tax Information Release No. 2020-02 Revised (May 4, 2020)</p> <p>Release: Tax Facts 2020-1: Estimated Income Tax for Corporations, S Corporations, Estates, and Trusts (March 2020)</p> <p>Announcement: Announcement No. 2020-01 - Relief for Taxpayers Affected by the COVID-19 Emergency (March 23, 2020)</p> <p>Release: Relief for Taxpayers Affected by the COVID-19 Emergency (March 23, 2020)</p>
Idaho	<p>Homepage: Idaho State Tax Commission</p> <p>Release: Tax Commission customer-service counters open as June 15 deadline nears (June 2, 2020)</p> <p>Release: State income tax returns are due June 15; e-filing is your best option (April 22, 2020)</p> <p>Web Publication: Coronavirus and Idaho Taxes: Frequently Asked Questions and Answers (Page last updated April 2, 2020)</p> <p>News Release: Income tax filing and payment deadline now June 15; property tax relief applications now due June 15 (March 24, 2020)</p>
Illinois	<p>Homepage: COVID-19 (Coronavirus) Information for Illinois Taxpayers</p> <p>Release: Taxpayer Phone and Email Contact Information (a limited number of taxpayer phone system agents are available; taxpayers can save time and avoid the wait by contacting the department by email) (September 2020)</p> <p>Release: IDOR COVID-19 Updates - PowerPoint Presentation (June 24, 2020)</p> <p>Informational Bulletin: FY 2020-29 - Illinois withholding requirements for out-of-state employers who employ Illinois residents working from home due to COVID-19 Virus Outbreak (May 2020)</p> <p>Informational Bulletin: FY 2020-33 - Additional Relief for Renewals of Illinois Sales Tax Exemption (“E”) Numbers During the COVID-19 Virus Outbreak (May 2020)</p>

	<p>Release: Department of Revenue Moves to Assist Distillers Making Hand Sanitizer (April 8, 2020)</p> <p>Release: Cancel or Reschedule a 2019 Income Tax Return Electronic Payment (April 3, 2020)</p> <p>Release: Further payment delays are expected in coming weeks and months (April 2, 2020)</p> <p>FY 2020-26: Changes to Estimated Payment Requirements due to COVID-19 Virus Outbreak (April 2, 2020)</p> <p>FY 2020-25: Extension of the Expiration Date of Certain Illinois Sales Tax Exemption (“E”) Numbers Due to COVID-19 Virus Outbreak (March 2020)</p> <p>FY 2020-24: Illinois Income Tax Filing and Payment Extension (March 2020)</p> <p>Release: Gov. Pritzker Announces Income Tax Filing Extension, More Than \$90 Million in Small Business Aid (March 25, 2020)</p> <p>Release: Comptroller Discusses Plans to Handle Illinois’ Extension of Tax-Filing Deadline (March 25, 2020)</p> <p>FY 2020-23: Short-Term Relief from Penalties for Late Sales Tax Payments Due to COVID-19 Virus Outbreak (March 2020)</p>
Indiana	<p>Homepage: Coronavirus Information</p> <p>Release: Indiana DOR's Back on Track Plan (addresses the impact of the rescission of Executive Orders 20-03 through 21-13) (June 2021)</p> <p>Notice: Departmental Notice #1 - How to Compute Withholding for State and County Income Tax (October 1, 2020)</p> <p>Release: DOR’s Back on Track Plan (addresses the DOR’s timeline for returning to normal operations) (July 30, 2020)</p> <p>Executive Order: Order 20-27: Additional Directives in Response to the COVID-19 Public Health Emergency (Extension of Certain Tax Deadlines) (May 8, 2020)</p> <p>Release: DOR Announces Additional Filing and Payment Extensions (May 11, 2020)</p> <p>Executive Order: Order 20-23: Additional Relief for the Business Community and Additional Health Directives in Response to the COVID-19 Public Health Emergency (April 23, 2020)</p> <p>Announcement: Business Tax Deadlines Remain Unchanged for Upcoming Months (April 17, 2020)</p>

	<p>Nexus FAQ: If my employees are working from home during the COVID-19 crisis, does that modify my company’s nexus determination? (April 2020)</p> <p>Executive Order: Order 20-21: Additional Directives to Manage Indiana’s Health Care Response During the COVID-19 Public Health Emergency, to Implement the CARES Act and to Extend Other Portions of County Property Tax Bills (April 15, 2020)</p> <p>Release: Reminder: Today is Not ‘Tax Day’ (April 15, 2020)</p> <p>COVID-19 FAQ: If my employees are working from home during the COVID-19 crisis, does that modify my company’s nexus determination? (April 2020)</p> <p>Release: Indiana DOR Waiving Use Tax on Donated COVID-19 Supplies (April 6, 2020)</p> <p>Release: DOR Announces “Helping Hoosiers” COVID-19 Relief Services (March 31, 2020)</p> <p>Executive Order: Executive Order 20-12 (March 26, 2020)</p> <p>Executive Order: Waiver of Penalties for Delinquent Property Tax Payments (March 20, 2020)</p> <p>Executive Order 20-05: provides that property taxes remain due on May 11, 2020, however counties are to waive penalties on payments made after May 11, 2020, for a period of 60 days. The waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers. (March 19, 2020)</p> <p>Announcement: DOR Announces Filing and Payment Extensions (March 19, 2020)</p> <p>Announcement: DOR Temporarily Suspends In-Person Services (March 17, 2020)</p> <p>Bulletin: DOR Preparing For Potential COVID-19 Impacts: DOR is closely monitoring the IRS on possible changes to filing and payment due dates and will be prepared to follow suit. Those decisions will be shared as soon as they are made. (March 16, 2020)</p>
Iowa	<p>Homepage: COVID-19 Updates</p> <p>Emergency Rule Adoption: Electronic Signatures - On November 10, the Iowa Department of Revenue adopted emergency rule amendments to Iowa Admin. Code r. 701—8.2(17A,421), which, according to the rulemaking notice, “expands options for signatures on paper filings to include copies and facsimiles of signatures.” The rulemaking also moves selected language on electronic return filings from Chapter 7 to Chapter 8. The rule amendments are also being proposed through the normal rule-making process. Written comments must be submitted by December 22. (2020)</p> <p>Release: Important Upcoming Iowa Department of Revenue Tax Deadline (September 22, 2020)</p> <p>Release: Department of Revenue extends tax payment deadlines for certain businesses (August 28, 2020)</p>

Release: [Order 2020-04](#) - Granting Certain Extensions Under Iowa Code Sec. 421.17(30) Due to Proclamation of Disaster Emergency (extension of payment deadlines for sales tax and individual income tax withholding for certain bar or other alcohol establishments) (August 27, 2020)

Release: [Frequently Asked Questions](#) (July 2020)

Proclamation: [Proclamation](#) of Disaster Emergency (June 25, 2020)

FAQ: Will [the presence of employees temporarily telecommuting](#) from within Iowa solely as a result of states of emergency declared in response to COVID-19 establish Iowa income tax nexus for a business that does not otherwise have nexus in this state?; Will Iowa individual income tax filing and withholding requirements change as a result of temporary telecommuting due to COVID-19? (May 2020)

Release: Gov. Reynolds signs [new proclamation](#) continuing the State Public Health Emergency Declaration; [Proclamation](#) of Disaster Emergency (May 26, 2020)

Release: State of Iowa and [Federal Response](#) to COVID-19 Taxation (April 29, 2020)

Release: Important [Upcoming Tax Deadlines](#) (April 28, 2020)

Release: Iowa [Issues Order](#) Related to Estimated Tax Payments (April 9, 2020)

Order: Order 2020-03 [Granting Certain Penalty Relief](#) Under Iowa Code Section 421.17(30) Due to Proclamation of Disaster Emergency (April 9, 2020)

Release: DR [Removes Notarization Requirements](#) on Select Tax Forms (April 2020)

Release: Remote notarization [now in effect](#) in Iowa after Governor Reynolds issues emergency waiver (March 25, 2020)

News Release: Gov. Reynolds [signs additional](#) State Public Health Emergency Declaration, will hold press conference today - Temporarily suspends penalties and interest as it relates to the collection of property taxes until the end of this proclamation. (March 20, 2020)

Order: [Order 2020-01](#) - Granting Certain Extensions Under Iowa Code Section 421.17(30) Due to Proclamation of Disaster Emergency (March 19, 2020)

News Release: Iowa [to extend](#) income tax withholding deposit due date (March 19, 2020)

News Release: Iowa [to extend](#) filing and payment deadline for income tax and other tax types (March 19, 2020)

News Release: News [from the](#) Iowa Department of Revenue - Appeals Operations (March 18, 2020)

News Release: News [from the](#) Iowa Department of Revenue (March 18, 2020)

Kansas

Homepage: [Kansas Department of Revenue](#)

Release: [Notice 21-03](#) - Withholding for Teleworkers (addresses [S.B. 47](#), Sec. 9, which allows an option for employers to withhold income tax from employees based on the state of the employee's primary work location, and not on the location from which the employee is teleworking, due to the pandemic) (July 19, 2021)

Executive Order: Executive Order [No. 21-23](#) - rescinds various existing pandemic-related executive orders including Executive Order [21-18](#) dealing with the temporary provisions for employer payment of income tax withholding for work performed in another state (June 14, 2021)

Executive Order: [Executive Order No. 21-18](#) - Temporary Provisions for Employer Payment of Income Tax Withholding for Work Performed in Another State (April 1, 2021)

Executive Order: [Executive Order No. 21-01](#): Temporary Provisions for Employer Payment of Income Tax Withholding for Work Performed in Another State (January 26, 2021)

FAQ: [Frequently Asked Questions](#) About Withholding (DOR will waive any applicable penalties for employers and employees associated with the under-withholding and underpayment of individual estimated tax for all employees required to work remotely due to the pandemic) (December 2020)

Release: Department of Revenue Tax [Assistance Centers](#) Move to Require Appointments for Office Visits (November 19, 2020)

Executive Order: [Order 20-64](#): Extending Certain Executive Orders Relating to the COVID-19 Pandemic (extends certain prior orders including Executive Order 20-37 allowing certain deferred tax deadlines and payments during state of disaster emergency) (Sept. 10, 2020)

Executive Order: [Order 20-49](#) : Extending Certain Executive Orders Relating to the COVID-19 Pandemic (June 30, 2020)

Executive Order: [Order 20-37](#) : Extensions of tax filing and payments (May 26, 2020)

Executive Order: [Order 20-28](#): Reissuing and extending certain Executive Orders relating to the COVID-19 pandemic (April 30, 2020)

Executive Order: [Order 20-19](#): Extending Professional and Occupational Licenses During the COVID-19 Pandemic (April 9, 2020)

Notice: Notice 20-02: [Waiver of Penalty and Interest](#) for Estimated Tax Payments for Individual and Corporate Income Taxes and Privilege Tax (April 2, 2020)

Release: Governor Laura Kelly [signs executive orders](#) for extensions on taxes and driver's license and vehicle renewals (March 24, 2020)

Release: Changes to [Filing and Payment Due Dates](#) for Homestead or Property Tax Relief Refund Claims and Individual, Fiduciary and Corporate Income Tax, and Privilege Tax (March 23, 2020)

Web Publication: Kansas Department of Revenue [outlines plan](#) as offices prepare for temporary closure (March 18, 2020)

Enacted Legislation: Kansas [H.B. 2136](#) was signed by Governor Laura Kelly (D) on June 2. The bill creates the COVID-19 Retail Storefront Property Tax Relief Act to provide refunds to certain businesses impacted by pandemic-related shutdowns and restrictions during tax years 2020 and 2021 based on a portion of property taxes accrued on retail storefront property. The bill also, according to the accompanying analysis, (1) delays the implementation date of a sales tax exclusion for separately stated delivery charges from July 1, 2022, to July 1, 2023; and (2) eliminates a provision requiring retailers with annual sales tax liability in excess of \$40,000 to remit estimated payment for the first 15 days of the current month when the tax return for the previous month is filed. An in-depth discussion of the bill's provisions is available [here](#). (2022)

Enacted Legislation: Kansas [S.B. 47](#) was signed by the Governor on May 17. Among other things, the bill provides that for the period January 1, 2021 through December 31, 2022, for wages paid to employees temporarily teleworking in a state other than their primary work location, employers have the option to continue to withhold income taxes based on the state of the employee's primary work location and not based on the state in which the employee is teleworking or otherwise working during the pandemic (Sec. 9). The bill also provides that for any tax year beginning after December 31, 2019, any taxpayer filing a corporate tax return must file the return no later than one month after the due date established under the IRC (including any applicable extensions granted by the IRS) (Sec. 13). (2021)

Enacted Legislation: Kansas [H.B. 2313](#) was signed by the Governor on May 24. Among other things the bill very broadly provides for property tax reimbursements for certain property owners or operators that faced shutdowns or restrictions due to disaster emergency declarations. The sponsor of the bill is the Senate Committee on Assessment and Taxation. (2021)

Enacted Legislation: [S.B. 102](#) – provides that the chief justice of the Kansas Supreme Court may issue an order to extend or suspend any deadlines or time limitations established by statute when the chief justice determines such action is necessary to secure the health and safety of court users, staff and judicial officers. (enacted March 19, 2020)

Kentucky

Homepage: Coronavirus [\(COVID-19\) Information](#)

Opinion: [Kentucky Attorney General Opinion OAG 20-14](#) (addresses whether Harrodsburg City Resolution 2020-03-23(a), which purports to alter the payment of the restaurant tax imposed under KRS 91A.400 (for COVID-19 relief purposes), is a valid exercise of the City's home rule powers under Kentucky law, including Section 156b of the Kentucky Constitution) (August 20, 2020)

FAQ: [Can a business continue to withhold income tax in the state and local jurisdiction where the employer is located?](#) The Kentucky Department of Revenue does not administer license, occupational, or other excise taxes imposed by cities, counties, and other local jurisdictions in this state. For Kentucky state income tax purposes, employers employing Kentucky residents, and/or nonresidents who reside in states with which Kentucky has a reciprocal agreement, will not need to change their current withholding practices during the period when these employees are working from home. Requirements for withholding of tax in either case remain unchanged by restrictions related to the COVID-19 public health emergency. (August 2020)

FAQ: [Can an employee who is temporarily telecommuting continue to pay taxes to the state and local jurisdiction where the employer is located?](#) The Kentucky Department of Revenue does not administer license, occupational, or other excise taxes imposed by cities, counties, and other local jurisdictions in this state. For Kentucky state income tax purposes, employers employing Kentucky residents and/or nonresidents who reside in states with which Kentucky has a reciprocal agreement will not need to change their current withholding practices during the period when these employees are working from home. These employees' Kentucky state income tax obligations remain unchanged by restrictions related to the COVID-19 public health emergency. (August 2020)

FAQ: [Does the presence of an employee working in Kentucky or any local jurisdiction due to restrictions related to the COVID-19 public health emergency create a nexus for tax purposes in Kentucky or any local jurisdiction?](#) The Kentucky Department of Revenue (DOR) does not administer license, occupational, or other excise taxes imposed by cities, counties, and other local jurisdictions in this state. DOR will continue reviewing Kentucky state income tax nexus determinations on a case-by-case basis. (August 2020)

Release: DOR [Adopts IRS Income Tax Relief](#) and Filing Date Extensions (April 17, 2020)

Release: DOR [Suspends All Enforced Collection Action](#) (April 15, 2020)

Release: COVID-19 [Kentucky Income Tax Relief](#) – 2019 and 2020 (April 3, 2020)

Web Publication: Businesses [Encouraged to Submit Electronic Filings and Payments](#) of Sales Tax Returns (March 31, 2020)

Web Publication: Kentucky [Income Tax Return Filing Date Extended](#) to July 15 (March 22, 2020)

Web Publication: In-person [Assistance Suspended](#) (March 16, 2020)

Enacted Legislation: Kentucky [H.B. 84](#) was signed by the Governor on March 18. The bill, sponsored by Rep. Myron Dossett (R-9) among others, would generally exempt disaster response employees or a disaster response business from various taxes/fees. (2021)

Enacted Legislation: Kentucky [S.B. 150](#), enacted March 30, among other things requires the Department of Revenue to adhere to the tax filing and payment requirement changes

	<p>made by federal authorities and provides the same for comparable Kentucky filing and payment requirements. <i>See also</i> Kentucky Dept. of Rev, COVID-19 Kentucky Income Tax Relief - 2019 and 2020 (April 3). (2020)</p>
Louisiana	<p>Homepage: COVID-19</p> <p>Emergency Rule: Frontline Workers COVID-19 Hazard Pay Rebate Program (provides for the administration and implementation of Act No. 12 to provide the \$50 million from the Coronavirus Relief Fund is timely and efficiently distributed to Louisiana’s frontline workers) (July 13, 2020)</p> <p>Release: Revenue Information Bulletin No. 20-020 - Frontline Workers COVID-19 Hazard Pay Rebate Program (July 13, 2020)</p> <p>Release: Frontline Workers COVID-19 Hazard Pay Rebate Program - Frequently Asked Questions (last Revised: July 16, 2020)</p> <p>Release: Revenue Information Bulletin No. 20-014 - Administrative Extensions for Tax Returns and Payments Due July 15, 2020 (the Department is granting filing and payment extensions for all tax returns and payments due on July 15, 2020, until July 17, 2020.) (July 15, 2020)</p> <p>Release: Revenue Information Bulletin No. 20-013 - Income and Franchise Tax Filing and Payment Deadlines, Additional Extensions to File Only (July 9, 2020)</p> <p>Proclamation: Proclamation Number 85 JBE 2020 – Renewal of State of Emergency for COVID-19 Extension of Emergency Provisions (June 25, 2020)</p> <p>Proclamation: Proclamation Number 75 JBE 2020 – Renewal of State of Emergency for COVID-19 Extension of Emergency Provisions (June 5, 2020)</p> <p>Release: Department of Revenue waives penalties for March and April state sales tax returns (May 26, 2020)</p> <p>Release: Revenue Information Bulletin No. 20-012 - Additional Sales Tax Relief Provisions Related to COVID-19 (May 22, 2020)</p> <p>Release: Department of Revenue implements COVID-19 safety procedures as in-office customer service resumes (May 15, 2020)</p> <p>Proclamation: Proclamation Number 59 JBE 2020 – Renewal of State of Emergency for COVID-19 Extension of Emergency Provisions (legal and administrative deadlines) (May 14, 2020)</p> <p>Proclamation: Proclamation Number 52 JBE 2020 - Extension of Emergency Provisions (April 30, 2020)</p> <p>Release: COVID-19: Louisiana State Tax Filing and Payment Extensions (April 23, 2020)</p>

Release: [Revenue Information Bulletin No. 20-011](#) - Severance Tax Extensions (April 22, 2020)

Proclamation: [Proclamation Number 41 JBE 2020](#) (April 2, 2020)

Revenue Ruling: Revenue Ruling 20-002 - [Income Tax Relief Provisions](#) for COVID-19 Public Health Emergency (March 30, 2020)

Web Publication: COVID-19: Louisiana State Tax [Filing and Payment Extensions](#) (last updated March 27, 2020)

Advisory: Louisiana Tax Commission: [Statewide Advisory \(02-2020\)](#) (March 25, 2020)

News Release: LDR [extends state income tax deadline](#) due to coronavirus public health emergency (March 23, 2020)

Bulletin: [Revenue Information Bulletin No. 20-009](#) Income and Franchise Tax Return Extensions and Other Matters Related to COVID-19 (March 23, 2020)

News Release: Department of Revenue [extends state sales tax deadline](#) due to coronavirus public health emergency (March 19, 2020)

Bulletin: [Revenue Information Bulletin No. 20-008](#) (Sales Tax; Excise Tax; Administrative) - Tax Return Extensions and Other Matters Related to COVID-19 (March 19, 2020)

News Release: Department of Revenue [encourages](#) online customer service options during COVID-19 public health emergency: Businesses can pay all state business taxes and file returns for state sales, tobacco, withholding and several other state tax types, request corporate income filing extensions and apply for payment plans through the Louisiana Taxpayer Access Point. (March 16, 2020)

Proclamation Number JBE [2020-30](#) (March 16, 2020)

Enacted Legislation: Louisiana [H.B. 26](#) was signed by the Governor on October 28. The measure would provide a sales and use tax holiday on the first \$2,500 of the sales price of consumer purchases of tangible personal property that occur on November 20 and 21 in order to provide tax relief from Hurricane Laura, Hurricane Delta and the COVID-19 pandemic. (2020)

Enacted Legislation: Louisiana [S.B. 498](#), enacted June 4, authorizes the collector to allow reasonable extensions of time to file and pay taxes, fees or service charges in the event of a gubernatorially declared disaster or emergency, subject to certain caveats. The bill also allows the collector to allow reasonable extensions of time to file and pay taxes, fees or service charges in the event of a presidentially declared disaster or emergency, subject to certain caveats, and also allow the suspension of the accrual of interest for all or part of the extension period. (2020)

Enacted Legislation: Louisiana [H.B. 37](#), signed by the Governor on July 13, would provide a waiver of all penalties and interest imposed under Secs. 47:114(F), 287.655(D), 1601, and 1602, for the late filing of any tax return or the late payment of any tax due in or for 2019 and 2020 with an original due date between March 11, 2020 and July 15, 2020. The provisions only apply to taxpayers whose health was impacted by COVID-19 or taxpayers who relied on a tax preparer for tax filing services whose health was impacted by COVID-19 if the taxpayer or the taxpayer's tax preparer was diagnosed with COVID-19 on or after March 11, 2020, and on or before July 15, 2020. These provisions do not apply to any tax return filed or any tax payment submitted after November 15, 2020. (2020)

Enacted Legislation: Louisiana [S.B. 6](#), signed by the Governor on July 13, would provide that the state corporation franchise tax levied on corporations at the rate of \$1.50 for each \$1,000 on the first \$300,000 of taxable capital and the initial corporation franchise tax will not apply to small business corporations for franchise taxable periods beginning between July 1, 2020, and June 30, 2021. (2020)

House Concurrent Resolution: Louisiana [HCR 66](#), sent to the Secretary of State on June 4, would temporarily suspend the lower tier of the corporation franchise tax levied on Louisiana small business corporations and the initial tax levied on corporations or other entities for the first accounting period in which the entity becomes subject to the corporation franchise tax to mitigate some of the financial losses suffered by businesses as a result of COVID-19. (2020)

House Concurrent Resolution: Louisiana [HCR 76](#), sent to the Secretary of State on June 1, requests that changes to the carryback provisions of the corporate income tax deduction for net operating losses to mirror those in the CARES Act be included in any proclamation convening an extraordinary session of the legislature in 2020. (2020)

Vetoed Legislation: Louisiana [H.B. 37](#) was vetoed by the Governor on November 11. The bill would have generally allowed a one-time credit against State income tax for the amount of annual state license or permit fees imposed by the Commissioner of Alcohol and Tobacco Control and paid by the owners or operators of restaurant establishments and establishments licensed to sell or serve alcoholic beverages for consumption on their premises by paying customers. The Governor's veto letter can be found [here](#). (2020)

Enacted Legislation: Louisiana [S.B. 72](#), signed by Governor Edwards (D) on November 5, allows a one-time refundable credit against State income tax for a portion of state license or permit fees imposed by the Commissioner of Alcohol and Tobacco Control and paid by owners or operators of restaurant establishments and establishments licensed to sell or serve alcoholic beverages for consumption on their premises by paying customers. The amount of credit would equal the amount of the annual state license or permit fee for calendar year 2020 attributable to any calendar month during 2020 that the permit holder was required to temporarily close operations under Proclamation Number 30 JBE 2020, or any subsequent proclamation declaring the existence of a statewide COVID-19 public health emergency. (2020)

Enacted Legislation: Louisiana [S.B. 62](#) was signed by the Governor on November 5. The bill, according to a digest accompanying the measure, generally amends La. Stat. Ann. §

	<p>47:6006 to authorize a full refund of the credit for ad valorem taxes on inventory paid for tax year 2020 by taxpayers if the total ad valorem taxes the taxpayer paid to all local taxing authorities is \$1 million or less, subject to certain restrictions. <i>See also</i> S.B. 52, signed by the Governor on November 5. (2020)</p>
Maine	<p>Homepage: Maine Revenue Services</p> <p>FAQ: Maine Revenue Services (MRS) has updated a series of responses to questions found on its COVID-19 FAQs page. In response to a question on sales/use tax, MRS updated its response to provide that the end of the civil emergency terminates Maine’s sales and use tax COVID-19 pandemic nexus policy. As a result, the presence of one or more employees who commence working remotely in Maine after June 30, 2021, will be considered in determining substantial physical presence in Maine for sales and use tax registration and collection duty purposes for sales occurring in 2021. (July 21, 2021)</p> <p>Tax Alert: Tax Alert #2 addresses the end of the state of emergency on June 30 and the impact it will have on the State’s temporary pandemic tax provisions dealing with corporate income tax nexus, sales tax nexus, nonresidents providing disaster relief in Maine during the pandemic, income tax withholding, and sales and use tax exemptions. (June 2021)</p> <p>Tax Alert: Tax Alert provides remote worker guidance on credit for taxes paid other jurisdictions (April 2021)</p> <p>FAQ: Updated FAQs (Q6, Q7, Q9, Q10, Q11, Q12 and Q15 address, among other things, nexus and withholding) (November 3, 2020)</p> <p>Maine Tax Alert: Maine Revenue Services Announces Tax Relief Updates for COVID-19 Emergency Period (provides, among other things, that for tax years beginning in 2020, MRS will not consider the presence of one or more employees in the State, who began working remotely from Maine during the state of emergency and due to the COVID-19 pandemic to establish, by itself, corporate income tax nexus) (October 2020)</p> <p>FAQ: FAQ No. 10 - Any 2019 Maine Form 1120ME (Corporate Income Tax Return) or 2019 Maine Form 1120BME (Franchise Tax Return) that was otherwise due on extension by October 15 may now be filed by November 16; late filing penalties will be abated for such returns that are filed by November 16; however, if applicable, other associated penalties (<i>e.g.</i>, the underpayment penalty) and interest will continue to accrue (updated October 7, 2020)</p> <p>Maine Tax Alert: Maine Revenue Services Extends Corporate Filing Deadline to November 16, 2020 (in response to COVID-19 related corporate tax changes at the federal level, Maine Revenue Services has automatically extended the filing deadline for corporate taxpayers in Maine, on extension, from October 15 to November 16) (October 2020)</p> <p>Maine Tax Alert: Governor Provides Municipalities With Increased Flexibility In Setting Due Dates and Interest Rates For Local Property Taxes (May 2020)</p> <p>Release: Coronavirus (COVID-19) FAQs (May 14, 2020)</p>

FAQ: I am a nonresident [providing disaster relief](#) in Maine during the COVID-19 pandemic. Will I be subject to Maine income tax? (May 14, 2020)

Maine Tax Alert: April 2020 - #5: [Maine State Government Extends](#) Deadline for Certain Maine Estimated and Final Fiscal-Year Tax Payments to July 15th (April 2020)

Maine Tax Alert: April 2020 - #4: [Governor Changes Extended Deadline](#) for Current Use Applications (April 2020)

Maine Tax Alert: April 2020 - #3: Maine Revenue Services (“MRS”) Reminder: Sales Tax and Withholding Tax [Deadlines Remain Unchanged](#) (April 2020)

Maine Tax Alert: Governor [Extends Application Deadline](#) For Certain Property Tax Exemptions (March 2020)

Order: No. 31 FY19/20 – [Order Extending Deadlines](#) Related to Certain Property Tax Exemptions (March 31, 2020)

Maine Tax Alert: Maine Revenue Services [Is Accepting Income Tax Payments](#) and Returns (March 2020)

Maine Tax Alert: March 2020 - #3: Maine Income Tax: [Payment and Filing Deadline Extended](#) (March 2020)

Maine Tax Alert: Maine Revenue Services [Announces Updated](#) Telephone Taxpayer Assistance Hours Effective Tuesday, March 24, 2020 (March 2020)

Press Release: Maine Revenue Services [Announces](#) Public Access Limited To Only Accepting Tax Payments (March 18, 2020)

Maine Tax Alert: Maine Revenue Services [Temporarily Limits](#) Public Access (March 2020)

Maryland

Homepage: [Comptroller of Maryland](#)

Release: Comptroller Peter Franchot [announced](#) that his office will resume collection activities beginning August 16 (August 3, 2021)

Release: Comptroller Franchot [announces](#) forbearance for business tax returns and payments; New extended [deadlines](#) for certain Maryland tax filings and payments in 2021; Comptroller Franchot [announces](#) tax extensions (January 6, 2021)

Release: Comptroller [Reminds Taxpayers](#) that Collections on Hold Until After COVID State of Emergency Lifted (September 17, 2020)

Release: The Deadline for Insurance Companies to [Report and Remit](#) Unclaimed Property for 2019 Has Been Extended to July 31, 2020 (June 2020)

Release: Franchot [Urges Businesses](#) To Use TeleFile To Report Zero Taxes Due (May 15, 2020)

Release: Processing of [Paper Income Tax Returns](#) to Resume Monday (May 15, 2020)

Tax Alert: Tax Alert 05-04-20 - Employer [Withholding Requirements](#) for Teleworking Employees During the COVID-19 Emergency (May 4, 2020)

Tax Alert: Tax Alert 05-01-20 - Employer [Withholding Requirements](#) for Teleworking Employees During the COVID-19 Emergency (May 1, 2020)

Tax Alert: [Tax Alert 04-14-20B](#) - Employer Withholding Requirements for Teleworking Employees During the COVID-19 Emergency (2020)

Release: Update: [Maryland Business Tax Deadlines](#) Extended to July 15 (April 14, 2020)

Release: [COVID-19 Tax Relief](#) – Frequently Asked Questions (Updated April 14, 2020)

Release: Comptroller [Provides Updated](#) Revenue Forecast in Light of COVID-19 (April 10, 2020)

Release: April [Sales & Use Tax](#) Not Due Until June 1 (April 9, 2020)

News Release: Processing of [Paper Income Tax Returns](#) to Temporarily Stop on April 15 Due to COVID-19 (April 6, 2020)

Tax Alert: **Tax Alert 04-20** [Temporary Acceptance of Digital Signatures](#) (April 2020)

Tax Alert: [Impact of COVID-19 on Maryland Tax Filing](#) (April 1, 2020)

Order: Order NO. 20-03-31-01 – [Adjusting the Timing](#) of Certain Tax Deadlines and Oaths of Office (March 31, 2020)

Release: Franchot Urges [Financial Institutions to Ease Burden](#) on Small Businesses, Individuals During Pandemic (March 25, 2020)

News Release: Tax Preparers are Deemed "[Essential Service](#)" Under Executive Order (March 25, 2020)

News Release: Businesses who [paid March Sales & Use Tax](#) early may request refund (March 20, 2020)

News Release: Maryland Income Tax [Deadline Extended](#) to July 15, 2020 (March 18, 2020)

Web Notice: [Please be advised](#) that effective 3/16/2020, SDAT's Real Property Offices will only accept telephone and written appeals. All in-person real property assessment appeal hearings will be suspended until further notice. (2020)

News Release: Franchot [Announces Extension](#) of Business Tax Filing Deadlines (March 11, 2020)

Massachusetts

Homepage: Important COVID-19 [Coronavirus Response Update](#) from DOR

Release: the Massachusetts Department of Revenue has [updated its FAQs](#) on non-resident telecommuting to address the expiration of the emergency pandemic income sourcing rules for non-resident employees. (September 13, 2021)

Release: Telecommuting rules [put in place to](#) minimize disruption for employers and employees during the Massachusetts COVID-19 state of emergency, will cease to be in effect as of September 13 (June 18, 2021)

Directive: [Directive 21-1](#) - Personal Income Tax Guidance for Employees who Telecommuted in 2020 due to the COVID-19 State of Emergency (April 30, 2021)

Regulation: [830 CMR 62.5A.3](#) – Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic (March 5, 2021)

Release: On February 12, the Massachusetts Department of Revenue issued for comment a [working draft directive](#) providing personal income tax guidance for: (1) non-residents who worked in Massachusetts prior to the Massachusetts COVID-19 State of Emergency but began working remotely from a location outside the State due to a Pandemic-Related Circumstance; and (2) residents who worked in another state prior to the Massachusetts COVID-19 State of Emergency but began working remotely within the State due to a Pandemic-Related Circumstance. (February 12, 2021)

Emergency Regulation: [830 CMR 62.5A.3](#) - Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic; [Notice of Public Hearing](#), January 20, 2021; [TIR 20-15](#): Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (December 8, 2020)

Regulation: [830 CMR 62.5A.3](#) - Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic (October 16); New Hampshire [Press Release](#) (October 16); New Hampshire [Press Release](#) (October 19); [New Hampshire v. Massachusetts](#) (October 19, 2020)

TIR: [TIR 20-12](#): Further Extension of Late-File and Late-Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (September 16, 2020)

Emergency Regulation: [830 CMR 62.5A.3](#): Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic (July 21, 2020)

Notice of Public Hearing: [830 CMR 62.5A.3](#): Massachusetts Source Income of Non-Residents Telecommuting due to COVID-19 (July 21, 2020)

TIR: [TIR 20-10](#): Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (July 21, 2020)

TIR: [TIR 20-7](#): Extension of Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (June 18, 2020)

	<p>Emergency Amendment Promulgated: 830 CMR 62C.16.2 New Section (7) - Sales Tax Filing and Payment Schedule For Certain Vendors During COVID-19 Pandemic (June 18, 2020)</p> <p>Emergency Amendment Promulgated: 830 CMR 64G.1.1 New Subsection (11)(g) - Returns and Payments During COVID-19 Pandemic (June 18, 2020)</p> <p>Release: What you should know about taxes if you are buying or selling masks (May 13, 2020)</p> <p>Directive: Directive 20-1: Acceptance of Electronic Signatures (April 21, 2020)</p> <p>TIR: TIR 20-4: Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (April 21, 2020)</p> <p>Regulation: 830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to COVID-19 (emergency regulation) (April 21, 2020)</p> <p>Release: Baker-Polito Administration Releases Income Tax Guidance and Announces Penalties Waived for Corporate Excise Returns and Payments (April 3, 2020)</p> <p>TIR: TIR 20-4: Tax Filing and Payment Relief for Personal Income and Corporate Excise Taxpayers Affected by COVID-19 (April 3, 2020)</p> <p>Regulation: 830 CMR 62C.16.2: Sales and Use Tax Returns and Payments – (7) Sales tax filing and payment schedule for certain vendors during COVID-19 State of Emergency (Emergency Amendment Promulgated 3/19/2020 - New Section (7) added)</p> <p>TIR: TIR 20-2: Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (March 19, 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: Massachusetts H.4598, enacted April 3, among other things, provides that personal income tax returns and payments otherwise due April 15, 2020 are now due July 15, and gives cities and towns the ability to extend property tax deadlines. <i>See also</i> TIR 20-4 “Tax Filing and Payment Relief for Personal Income and Corporate Excise Taxpayers Affected by COVID-19.” (2020)</p> <p>Enacted Legislation: Massachusetts S.B. 2645, enacted on April 23, allows a notary public to perform an acknowledgement, affirmation or other notarial act utilizing electronic video conferencing in real time. (2020)</p>
Michigan	<p>Homepage: COVID-19 Updates for the Michigan Department of Treasury</p> <p>Release: Michigan Tax Tribunal Update (beginning September 7, administrative proceedings, by default, will be conducted remotely, with a party's request for an in-person proceeding to be considered on a case-by-case basis and granted only if certain conditions are met) (August 2021)</p>

Release: [Michigan Tax Tribunal Update](#) (among other things, provides that administrative hearings will continue to be conducted remotely, effective through September 7, with further consideration given thereafter to a permanent transition to remote technology for certain proceedings) (June 2021)

Notice: The Department of Treasury will [waive](#) for 33 days interest and penalty for certain sales, use, and withholding taxpayers with returns due January 20, 2021. (January 14, 2021)

Release: [Michigan Tax Tribunal](#): effective through March 1, 2021, administrative hearings will be conducted by remote means and all administrative hearing filings with the Michigan Office of Administrative Hearings and Rules may be made by email. (December 2020)

Notice: Penalty and Interest [Waived](#) for 31 Days for Certain Sales, Use, and Withholding Taxpayers with Returns Due December 20, 2020 (December 8, 2020)

Release: [Michigan Tax Tribunal Update](#) (among other things, provides that administrative hearings will continue to be conducted remotely, effective through January 2, 2021, subject to further extension) (October 2020)

Release: Treasury - [Digital Signatures Permitted](#) on Paper Forms (Sept. 8, 2020)

Release: [Temporary Suspension](#) of In-Person Hearings (extension of the suspension of all in-person administrative hearings through September 11) (August 2020)

RAB: The Michigan Department of Treasury has issued a [revenue administrative bulletin](#), RAB 2020-9, addressing the application of the sales and use tax industrial processing exemption to personal protective equipment and safety equipment used to prevent the spread of infectious diseases, such as COVID-19. The Department has also released a summary of [comments](#) received during the public comment period for the RAB. (July 20, 2020)

Order: [Executive Order No. 2020-154](#) - Alternative means to conduct government business during the COVID-19 pandemic (addresses remote meetings of public bodies; alternative notice of tax abatement hearings; remote means of carrying out state administrative procedures) (July 17, 2020)

Order: [Executive Order No. 2020-141](#) – Providing alternative notice of public hearings under Michigan’s tax abatement statutes; Rescission of Executive Order 2020-103 (June 30, 2020)

Release: Governor Whitmer [Extends State of Emergency](#) to Continue Protecting the Health and Safety of Michiganders (June 18, 2020)

Order: [Executive Order No. 2020-127](#) - Declaration of state of emergency and state of disaster related to the COVID-19 pandemic (June 18, 2020)

Notice: Penalty and Interest [Waived for 33 Days](#) for Monthly and Quarterly Sales, Use, and Withholding Returns Due May 20, 2020 (May 26, 2020)

Notice: [Installment Payment Option Available](#) for Monthly and Quarterly Sales, Use, and Withholding Tax Returns Due on June 22, 2020 (May 26, 2020)

Release: Treasury: [Business Taxpayers](#) Can Make Sales, Use and Withholding Tax Payments in June (May 16, 2020)

Notice: [Penalty and Interest Waived](#) for 31 Days for Monthly and Quarterly Sales, Use, and Withholding Returns Due May 20, 2020 (May 15, 2020)

Order: [Executive Order No. 2020-87](#) - Temporary Extension of Deadlines for Boards of Review, County Equalization, and Tax Tribunal Jurisdiction (May 14, 2020)

Release: Frequently Asked Questions - [State and City Income Tax Deadline Change](#) (April 20, 2020)

Release: Treasury [Issues Guidance](#) About New Tax Deadlines for Individuals, Businesses (April 17, 2020)

Notice: Notice [Regarding Electronic Requests](#) for Informal Conferences (April 17, 2020)

Notice: [Automatic Extension](#) of State and Income Tax Filing Deadlines (April 17, 2020)

Release: Treasury: [Business Taxpayers](#) Can Pay Monthly, Quarterly Sales, Use and Withholding Tax in May (April 14, 2020)

Release: Penalty and Interest [Waived for 30 Days](#) for Monthly and Quarterly Sales, Use, and Withholding Returns Due April 20, 2020 (April 14, 2020)

News Release: Governor Whitmer [Signs Executive Order](#) Changing City, State Income Tax Filing Deadlines to July 2020 (March 27, 2020)

Order: [Executive Order 2020-26 \(COVID-19\)](#) - Extension of April 2020 Michigan income tax filing deadlines (March 27, 2020)

News: Treasury: Small Business [Taxpayers Provided Tax Assistance](#) (March 18, 2020)

Notice: Penalty and Interest [Waived for 30 Days](#) for Monthly Sales, Use, and Withholding Tax Returns Due March 20, 2020 (Issued: March 17, 2020):

Enacted Legislation: Michigan [S.B. 698](#), introduced by Sen. Jim Runestad (R-15), was signed by the Governor on December 23. Legislation enacted in 2020 ([S.B. 1203](#)) added Mich. Comp. Laws § 211.14a to provide that for tax year 2021 only, personal property (including exempt personal property) located on “tax day” in an alternate location due to the COVID-19 pandemic may not be assessed in that alternate location but instead must be assessed in its ordinary location. S.B. 698 extends this provision to cover the 2022 tax year. The Senate analysis of the enrolled bill is available [here](#). (2021)

Vetoed Legislation: Michigan [H.B. 4224](#) and [H.B. 4225](#) were both vetoed by the Governor on June 25. Both bills generally would amend the State’s sales and use tax to provide an exemption beginning March 10, 2020, through December 31, 2021, for the sale of personal protective equipment and supplies to a person engaged in a business enterprise that has implemented a COVID-19 safety protocol plan. (2021)

Enacted Legislation: Michigan [H.B. 5766](#), enacted June 11, amends the Tax Tribunal Act to extend the filing deadline for certain property tax appeals. (2020)

Enacted Legislation: Michigan [S.B. 1203](#), signed by the Governor on December 30, would provide that, for tax year 2021 only, personal property (including exempt personal property) located on tax day in an alternate location due to the COVID-19 pandemic may not be assessed in that alternate location but instead must be assessed in its ordinary location. (2020)

Vetoed Legislation: Michigan [S.B. 935](#) was vetoed by the Governor on July 8. The bill would have amended MCL 205.96 of the Use Tax Act to allow a qualified taxpayer that files a monthly or quarterly return to defer payment of qualified taxes by remitting them in installments as specified in the bill. Penalties and interest will not be added. A qualified taxpayer is defined as one whose business has been negatively impacted, as defined in the bill, as a result of a COVID-19 executive order. The Governor’s veto letter can be found [here](#). (2020)

Vetoed Legislation: Michigan [S.B. 936](#) was vetoed by the Governor on July 8. The bill would have amended MCL 205.56 of the General Sales Tax Act to allow a qualified taxpayer that files a monthly or quarterly return to defer payment of qualified taxes by remitting them in installments as specified in the bill. Penalties and interest will not be added. A qualified taxpayer is defined as one whose business has been negatively impacted, as defined in the bill, as a result of a COVID-19 executive order. The Governor’s veto letter can be found [here](#). (2020)

Vetoed Legislation: Michigan [S.B. 937](#) was vetoed by the Governor on July 8. The bill provided that a qualified person required to withhold taxes under the Income Tax Act and who files a monthly or quarterly return may defer payment of those taxes by remitting them in installments as provided in the bill. Penalties and interest will not be added. A qualified person is defined as one whose business has been negatively impacted, as defined in the bill, as a result of a COVID-19 executive order. The Governor’s veto letter can be found [here](#). (2020)

Minnesota

Homepage: [Our Response to COVID-19](#)

Release: A working group of House Republicans [unveiled](#) the Main Street Relief Act, a package of proposals designed to help Minnesota businesses closed or limited by the latest executive orders from Gov. Tim Walz. (November 24, 2020)

Release: [Tax Law Changes](#) (addresses State tax law changes in response to various federal legislation) (August 2020)

Release: [Penalty Abatement](#) for Businesses (updated July 17, 2020)

	<p>Release: Reminder: Monthly Sales and Use Tax Returns are Due July 20 (July 9, 2020)</p> <p>Release: Reminder: Second Quarter Sales and Use Tax Returns are Due July 20 (July 9, 2020)</p> <p>Release: Reminder: Minnesota quarterly withholding tax return due 7/31/2020 (July 9, 2020)</p> <p>FAQ: COVID-19 FAQs for Businesses (May 2020)</p> <p>Release: Abatement Information for Businesses (April 2020)</p> <p>Release: Occupation Tax Grace Period (April 2020)</p> <p>FAQ: Will Minnesota impose nexus for business taxes on a company solely due to an employee who is temporarily telecommuting from a Minnesota location due to COVID-19? (April 2020)</p> <p>FAQ: Will Minnesota impose added Individual Income Tax or payroll Withholding Tax requirements for employees who ordinarily work outside the state but are temporarily telecommuting from a Minnesota location due to COVID-19? (April 2020)</p> <p>FAQ: Will Minnesota waive use tax requirements when manufacturers, other groups, or organizations donate medicine, medical supplies, or other goods to fight the COVID-19 pandemic in the state? (April 2020)</p> <p>Release: MinnesotaCare Payment Grace Period (April 10, 2020)</p> <p>Release: Reminder: Minnesota quarterly withholding tax return due 4/30/2020 (April 9, 2020)</p> <p>Release: Sales and Use Tax payment grace period extended to May 20, 2020 (April 9, 2020)</p> <p>News Release: Sales Tax Payment Extension for Businesses Identified in Executive Order 20-04 (March 18, 2020)</p>
Mississippi	<p>Release: Update on Penalty Interest and Relief (on March 26, the Department of Revenue suspended the accrual of penalty and interest on new assessments and prior liabilities in response to the COVID-19 pandemic; the Department will end the period of suspension and begin to accrue penalty and interest on new assessments and new outstanding liabilities beginning on August 20) (September 2020)</p> <p>Release: Notice 80-20-002 - Income Tax Filing Deadline (May 5, 2020)</p> <p>Release: Notice 80-20-001 - Income Tax Filing Deadline (May 1, 2020)</p> <p>Web Publication: Mississippi Department of Revenue Response to Requests for Relief (March 26, 2020)</p>

	<p>Web Publication: Extensions for the COVID – 19 Pandemic (March 23, 2020)</p> <p>Notice: COVID Extension -Notice 2020-01 (March 23, 2020)</p>
Missouri	<p>Homepage: Missouri Department of Revenue</p> <p>Release: The Missouri Department of Revenue has created an alternative remote work resource page to address tax obligations for certain individuals and employers. For employers, the resource page addresses among other things questions addressing the obligation to withhold tax for employees and how telework may affect these obligations. (2022)</p> <p>Regulation: The Department of Revenue has adopted new Rule 10-2.019 which covers the determination of withholding for work performed at a temporary work location. (<i>Missouri Register</i>, June 15, 2021 issue)</p> <p>Emergency Regulation: Mo. Code Regs. tit.12, § 10-2.019 - Determination of Withholding for Work Performed at Temporary Work Location. (emergency rule filed Jan. 6, effective Jan. 21, 2021, expires July 19, 2021)</p> <p>Release: Covid-19 Withholding and Refund Policy: Employees who have been working remotely due to Covid-19 or in conjunction with the acting City of St. Louis Health Commissioner's Order should be treated as working at their original, principal place of work for Earnings Tax purposes (August 2020)</p> <p>Release: Department of Revenue extends deadline to file Missouri partnership returns (April 14, 2020)</p> <p>Release: Department of Revenue extends deadline to make June estimated tax payment (April 13, 2020)</p> <p>News Release: Missouri Department of Revenue extends tax filing deadline, allows additional time to renew driver licenses and motor vehicle registrations (March 21, 2020)</p> <p>News Release: Financial Relief for Missouri Families (March 21, 2020)</p>
Montana	<p>Homepage: COVID-19 Updates</p> <p>Release: Notice - A Special Message For Remote Workers in Montana (February 2021)</p> <p>Release: Net Operating Loss (NOL) Changes Due to COVID-19 (April 17, 2020)</p> <p>Release: Frequently Asked Questions Related to COVID-19 (April 8, 2020)</p> <p>Release: Directive implementing Executive Orders 2-2020 and 3-2020 and suspending certain requirements related to local receipt of emergency relief funds (April 7, 2020)</p> <p>News Release: Governor Bullock Extends Montana's Tax Filing Deadline (March 20, 2020)</p>

Nebraska	<p>Homepage: Nebraska Department of Revenue Updates</p> <p>FAQ: Revised FAQs for Income Tax Withholding (addresses whether employers need to change income tax withholding for employees who were working onsite in one state before the pandemic, but who are now working from an alternate site in another state). (July 20, 2021)</p> <p>GIL: Notice of the Expiration of GIL 29-20-2 (taxpayers with an active Nebraska Advantage Act project are advised that GIL 29-20-2, Treatment of Alternative Employment Arrangements Due to the COVID-19 National Emergency for Purposes of Calculating Employment Levels under the Nebraska Advantage Act, will expire on July 30, 2021) (July 2021)</p> <p>Release: Valuation Protest Deadline on or before June 30, 2020 (June 19, 2020)</p> <p>GIL: GIL 29-20-2 Tax Incentives: Treatment of Alternative Employment Arrangements Due to the COVID-19 National Emergency for Purposes of Calculating Employment Levels Under the Nebraska Advantage Act (May 28, 2020)</p> <p>FAQ: Do employers/payors need to change income tax withholding for employees who were working onsite in one state before the COVID-19 pandemic, but who are now temporarily working from an alternate site in another state? (May 19, 2020)</p> <p>Release: GIL 29-20-1 Tax Incentives: Effect of the COVID-19 National Emergency on Recapture Under the Nebraska Advantage Act (April 22, 2020)</p> <p>Release: Frequently Asked Questions about the Income Tax Due Date Extension (April 8, 2020)</p> <p>Press Release: Gov. Ricketts Announces Extended Tax Deadline, Overviews the State’s Continuity Plans (March 23, 2020)</p>
Nevada	<p>Homepage: COVID-19 Information & Updates</p> <p>Release: Retail Sale Surcharges – Subject to Sales Tax (June 15, 2020)</p> <p>Web Notice: All Nevada Taxation offices will be closed to the public. (March 16, 2020)</p>
New Hampshire	<p>Homepage: COVID-19 Updates</p> <p>Release: The New Hampshire Department has issued an updated version of TIR 2021-001, which provides taxpayers and practitioners information about the taxability of certain COVID-19 financial relief programs under the Business Profits Tax and Business Enterprise Tax (updated April 4, 2022)</p> <p>Release: New Hampshire Department of Revenue Outlines the Taxability of COVID-19 Financial Relief (January 22); TIR 2021-001: provides taxpayers and practitioners with information about the taxability of certain COVID-19 financial relief programs under the Business Profits Tax and Business Enterprise Tax (January 21, 2021)</p>

Release: New Hampshire Attorney General [Issues Comments](#) on Massachusetts Proposed Regulation 830 CMH. 62.SA.3 (Emergency Income Tax Rule which would impose a retroactive change in how Massachusetts taxes income of nonresidents earned for work performed outside of the Commonwealth); [Letter](#) from Gov. Sununu to Gov. Baker; [Letter](#) from the New Hampshire Department of Business and Economic Affairs to the Massachusetts Department of Revenue, Rulings and Regulations Bureau (August 21, 2020)

Release: NH Department of Revenue [Outlines](#) the Taxability of COVID-19 Financial Relief (August 18, 2020)

Release: TIR 2020-001 - COVID-19 [Pandemic Relief](#) for Business Tax and Interest & Dividends Tax (March 30, 2020)

Notice: [April Tax Deadlines](#) (March 23, 2020)

Enacted Legislation: New Hampshire [H.B. 1097](#) was signed by Governor Chris Sununu (R) on June 17. The bill provides that income from an employer-employee relationship such as wage income, salary income, or other employee compensation earned or received by New Hampshire residents for services entirely performed in New Hampshire may not be subject to personal income taxation in any other state. The bill was sponsored by Rep. Peter Torosian (R-14). (2022)

Enacted Legislation: New Hampshire [S.B. 103](#) was signed by the Governor on August 10. The bill generally waives certain tax and business licensing requirements for out-of-state businesses or out-of-state employees who perform disaster-related or emergency-related work in New Hampshire during a disaster response period. The sponsor of the bill is Sen. Jeb Bradley (R-3). See [TIR 2021-004](#), 2021 Legislative Session in Review, for a discussion of this bill. (2021)

New Jersey

Homepage: [New Jersey Division of Taxation](#); COVID-19 [Related Tax Information](#)

Release: [Executive Order No. 275](#), issued November 23, clarifies certain statutory deadlines that were extended in prior Executive Orders based upon the termination of the Public Health Emergency (November 2021)

Release: The New Jersey Division of Taxation [has issued guidance](#) on the end of the COVID-19 temporary suspension period for nexus and withholding purposes (August 3, 2021)

Release: [Corporate Nexus](#) - as a result of COVID-19 causing people to work from home, the Division will temporarily waive the impact of the legal threshold under N.J. Rev. Stat. § 54:10A-2 and N.J. Admin. Code § 18:7-1.9(a) which treats the presence of employees working from their homes in New Jersey as sufficient nexus for out-of-state corporations. If employees are working from home solely as a result of closures due to the coronavirus outbreak and/or the employer's social distancing policy, no threshold will be considered to have been met. (May 17, 2021)

Release: [Sales Tax and Surcharges for COVID-19 Precautions](#) (addresses when surcharges to cover COVID-19 costs, such as masks, gloves, and cleaning supplies, are subject to sales tax) (July 24, 2020)

Release: Telecommuter [COVID-19](#) Employer and Employee FAQ (May 6, 2020)

Release: [Digital Signatures](#) (April 2020)

Release: COVID-19 [Fiscal Mitigation Act](#) (April 17, 2020)

Release: [2019 Due Dates](#) (April 17, 2020)

Release: Notice to Practitioners – [Use of Signature Documents](#) (April 15, 2020)

Release: [Corporation Business Tax](#) Return Due Dates (April 14, 2020)

Notice: [Automatic Extension](#) for 2019 Corporation Business Tax Returns for Certain Fiscal Tax Year Filers (April 14, 2020)

Release: NJEDA [Extends Reporting Deadlines](#) for HUB, Grow, and ERG in Response to COVID-19 (April 13, 2020)

Release: Notice: [Extension of Time to File](#) Administrative Protests and Tax Court Appeals (April 7, 2020)

Web Publication: [Extension of due dates](#) for Individual Gross Income Tax and Corporation Business Tax (April 7, 2020)

Web Publication: Joint Statement by Governor Murphy, Senate President Sweeney, and Assembly Speaker Coughlin ([tax filing deadline](#) and the state budget timetable) (April 1, 2020)

Web publication: Telecommuter COVID-19 [Employer and Employee FAQ](#) (updated March 31, 2020)

News: [Tele-Commuting and Corporate Nexus](#) (March 30, 2020)

News Release: Treasury [Freezes Nearly a Billion Dollars](#) in Spending as Fiscal Uncertainty Over COVID-19 Mounts (2020)

News Release: To Protect Public Health, Treasury [Announces Limited Closure](#) of Various Offices Serving Walk-In Clientele (March 18, 2020)

Enacted Legislation: New Jersey [A.B. 4295](#) was signed by Governor Phil Murphy (D) on December 22. Very broadly, the bill among other things: (1) substantially adopts the [MTC Model](#) for reporting federal adjustments; (2) removes the extension of time for the tax-related statute of limitations tied to the Governor's ongoing public health emergency

associated with the COVID-19 pandemic; and (3) eliminates requirements to affirmatively elect New Jersey S Corporation status. The bill was sponsored by Assembly Appropriations Chair Lisa Swain (D-38). (2022)

Proposed Legislation: New Jersey [S.B. 2718](#) was introduced and referred to the Senate Commerce Committee on May 26. According to the accompany analysis, the bill provides one-time, nonrefundable corporation business tax and gross income tax credits to taxpayers that are owners of alcoholic beverage manufacturers, bars, or restaurants, for eligible health and safety expenditures incurred by taxpayers during the COVID-19 state of emergency. The total credit allowed to a taxpayer during the taxable year or privilege period may not exceed \$1,000. Under the bill, “eligible health and safety expenditures” means capital expenditures incurred and personal protective equipment purchased by the taxpayer to comply with the health and safety requirements imposed under the executive orders issued by the Governor in response to the COVID-19 pandemic. The bill is sponsored by Sen. James Beach (D-6). The bill is the same as [A.B. 3845](#), sponsored by Assemblyman Sterley S. Stanley (D-18). (2022)

Proposed Legislation: New Jersey [S.B. 214](#), introduced in the Senate and referred to Senate Commerce Committee on January 11, would according to the accompanying summary: (1) end the extension of time for the statute of limitations on tax due that was enacted in response to the COVID-19 pandemic; and (2) end the extension for the provisions on the State’s payment of interest on a taxpayer’s overpayment of tax. The summary notes that both of these extension end dates are currently tied by statute to the end of the state of emergency. However, the end date for the extension for taxpayers to file a claim for a refund on taxes paid date is tied to the end of the public health emergency. The Governor ended the public health emergency, but did not end the state of emergency and, as a result, the extension of time for the statute of limitations and payment of interest still do not have an end date, while the extension of time for refunds does have an end date. The bill would change the end dates for the extension of time for the statute of limitations and payment of interest so that the extensions are tied to the end of the public health emergency, as is the case with the extension for refunds. A summary of S.B. 214 is available [here](#) (see page 3). The bill is sponsored by Sen. Jon M. Bramnick (R-21). (2022)

Enacted Legislation: New Jersey [A.B. 4853](#), enacted January 4, provides that the costs of any unemployment compensation benefits paid to employees during the public health emergency and state of emergency declared by the Governor (and any subsequent extensions), will not be considered when calculating the employer’s reserve ratio for determining the rate of the employer’s contributions to the State unemployment compensation fund. The bill sets forth, regardless of the actual unemployment trust fund reserve ratio, the unemployment contribution rates. (2021)

Vetoed Legislation: New Jersey [A.B. 3841](#) was [vetoed by the Governor](#) on May 4. In his veto statement, the Governor explained that provisions aligning the State’s tax filing and payment due dates with the filing payment due dates established by the IRS as well as provisions aligning the technical aspects of the State filing extension with the federal filing extension have been enacted into law ([P.L.2020, c.19](#), enacted April 14). For a discussion of [P.L.2020, c.19](#), see [guidance](#) from the New Jersey Division of Taxation. (2020)

	<p>Enacted Legislation: New Jersey A.B. 3903, enacted April 14, allows remote notarial acts during Public Health Emergency and State of Emergency declared by Governor in Executive Order 103. (2020)</p> <p>Enacted Legislation: New Jersey S.B. 2338 provides that a taxpayer required to make and file an annual or quarterly return or report pursuant to the New Jersey Gross Income Tax Act or the Corporation Business Tax Act, on an original due date of April 15, will be granted an automatic extension of time to file those returns or reports and to pay the tax due until July 15. The bill was signed on April 14. For a discussion of the bill, see guidance from the New Jersey Division of Taxation. (2020)</p>
New Mexico	<p>Release: Tax, MVD offices closed until Nov. 30 (all Taxation and Revenue Department offices, including both tax and Motor Vehicle Division field offices, will be closed to the public until Nov. 30 to combat the spread of COVID-19) (November 13, 2020)</p> <p>Release: Modified enforcement extended through August (July 30, 2020)</p> <p>Release: Modified enforcement extended through July (July 2, 2020)</p> <p>Bulletin: Tax Relief for COVID-19: Extension of Time to File and Pay New Mexico Taxes (includes an overview of the tax relief provided by H.B. 6) (Rev. July 8, 2020)</p> <p>News Release: Tax returns must be filed timely to avoid penalties; payments may follow (July 8, 2020)</p> <p>News Release: Self-serve payment plan option now available to taxpayers; Department also extends some collection modifications (May 29, 2020)</p> <p>News Release: Taxation and Revenue modifies compliance enforcement efforts (March 30, 2020)</p> <p>News Release: Income tax extensions will not trigger interest charges (March 25, 2020)</p> <p>Web Notice: TRD has allowed extensions for certain tax programs (March 2020)</p> <p>Web Notice: TRD district offices open by appointment only (March 17, 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: New Mexico H.B. 6, enacted on June 29, among other things, temporarily waives penalties and interest, subject to certain caveats, for tax liabilities: (1) under the Income Tax Act or the Corporate Income and Franchise Tax Act for failure to pay taxes due between April 15 and July 15; (2) under the Withholding Tax Act for failure to pay taxes due between March 25 and July 25; (3) on gross receipts and compensating taxes due between March 25 and July 25; and (4) assessed between September 3 and January 3 as the result of a managed audit performed in accordance with a managed audit agreement. The</p>

	<p>legislation also provides for interest and penalty waivers for certain unpaid property taxes and decouples from the net operating loss provisions contained in the CARES Act. (2020)</p>
New York	<p>Homepage: Tax Department Response to Novel Coronavirus (COVID-19)</p> <p>Order: New York City: Executive Order No. 202; Press Release - A Recovery for All of Us: Mayor de Blasio Announces Relief for New York City's Hotel Industry (May 18, 2021)</p> <p>FAQ: My primary office is inside New York State, but I am telecommuting from outside of the state due to the COVID-19 pandemic. Do I owe New York taxes on the income I earn while telecommuting? (if you are a nonresident whose primary office is in New York State, your days telecommuting during the pandemic are considered days worked in the state unless your employer has established a bona fide employer office at your telecommuting location) (updated October 19, 2020)</p> <p>Order: Executive Order 202.68 - Extends a series of existing Executive Orders relating to the disaster emergency for another thirty days through November 5 (October 6, 2020)</p> <p>Order: Executive Order 202.60 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (among other things, continues the declaration of the State Disaster Emergency effective March 7, 2020, as set forth in Executive Order 202, until October 4) (Sept. 4, 2020)</p> <p>Order: Executive Order 202.59 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (extends various Executive Orders through September 27) (August 28, 2020)</p> <p>Order: Executive Order 202.57 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (continues various Executive Orders through September 19, 2020) (August 20, 2020)</p> <p>Order: Executive Order 202.56 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (continues various Executive Orders through September 11, 2020) (August 12, 2020)</p> <p>Order: Executive Order 202.48 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (July 6, 2020)</p> <p>Order: Executive Order 202.45 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (June 26, 2020)</p> <p>Order: Executive Order 202.44 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (June 21, 2020) (property; sales and use)</p> <p>Order: Executive Order 202.43 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (June 18, 2020)</p>

Release: [Notice N-20-8](#) - Announcement Regarding June Estimated Tax Payments (June 11, 2020)

Release: Tax Professional [Newsletter](#) (June 3, 2020)

Order: [Executive Order 202.36](#): extends by twenty-one days the period for paying, without interest or penalty, property taxes that are due in the certain localities that have requested such an extension; retroactively extend by twenty-one days the period for paying without interest or penalty the property taxes that were due by April 1, 2020, in the Village of Thomaston, Nassau County (June 2, 2020)

Notice: [Notice N-20-6](#) - Extension for the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19 (May 2020)

Order: [Executive Order 202.32](#): The authority of the Commissioner of Taxation and Finance to abate late filing and payment penalties pursuant to section 1145 of the Tax Law is hereby expanded to authorize abatement of interest and penalties for a period of up to 100 days for taxpayers who were required to file returns and remit sales and use taxes by March 20, 2020, for the sales tax quarterly period that ended February 29, 2020. (May 21, 2020)

Notice: [Notice N-20-5](#) - Temporary Authorization to Use Digital Signatures on Certain Documents Due to the Novel Coronavirus, COVID-19, Extended (May 2020)

Order: [Executive Order 202.31](#), which, among other things, provides that the directive contained in Executive Order 202.15 authorizing the Department of Taxation and Finance to accept digital signatures in lieu of handwritten signatures on documents related to the determination or collection of tax liability, is extended to authorize such acceptance for the duration of the disaster emergency. (May 14, 2020)

Order: [Order 202.15](#) – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency: For the period from the date of this Executive Order through May 9, 2020, the Department of Taxation and Finance is authorized to accept digital signatures in lieu of handwritten signatures on documents related to the determination or collection of tax liability. The Commissioner of Taxation and Finance shall determine which documents this directive shall apply to and shall further define the requirements for accepted digital signatures. (April 9, 2020)

Notice: Notice N-20-3: [Temporary Authorization](#) to Use Digital Signatures on Certain Documents Due to the Novel Coronavirus, COVID-19 (April 2020)

Order: Order No. 202.12: [Continuing Temporary Suspension](#) and Modification of Laws Relating to the Disaster Emergency (March 28, 2020)

Order: Order No. 202.8: [Continuing Temporary Suspension](#) and Modification of Laws Relating to the Disaster Emergency (March 20, 2020)

Notice: Notice N-20-2: [Announcement](#) Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19 (March 2020)

	<p>Notice: Notice N-20-1: Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19 (March 2020)</p> <p>-----</p> <p>Enacted Legislation: New York S.B. 8138, signed by the Governor on January 30, amends the New York Real Property Tax Law to create a new Article 19-A addressing special deferments and installment payments during the COVID-19 State of Emergency. The bill was sponsored by former Sen. Monica Martinez (D). (2021)</p> <p>Enacted Legislation: New York S.B. 8832, enacted August 24, provides that if a tax document is authorized by the commissioner to be filed electronically, then any associated e-file authorization prescribed by the commissioner may be signed using an electronic signature compliant with any instructions prescribed by the commissioner. (2020)</p>
North Carolina	<p>Homepage: NCDOR Actions on COVID-19</p> <p>Release: Form NC-5502 - Special Penalty and Interest Waiver - COVID 19 (June 2020)</p> <p>Release: Reminder - State Tax Returns and Payments Due July 15 (June 15, 2020)</p> <p>Release: N.C. Department of Revenue Will Waive Interest Under New Law (May 4, 2020)</p> <p>Notice: Waiver of Interest and Other Economic Support to North Carolina Taxpayers in Response to the Coronavirus Disease 2019 (COVID-19) (May 6, 2020)</p> <p>Important Notice: Department of Revenue Expands Penalty Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVID-19) (March 31, 2020)</p> <p>Important Notice: NCDOR Publishes Notice on Expanded Penalty Relief for Excise Taxpayers (March 31, 2020)</p> <p>News: Frequently Asked Questions for Excise Taxpayers Affected by Novel Coronavirus Disease 2019 (COVID-19) (March 31, 2020)</p> <p>Notice: Frequently Asked Questions for Relief Offered in Response to COVID-19 Outbreak (March 24, 2020)</p> <p>Important Notice: Department of Revenue Extends the Time to File Income and Franchise Tax Returns to July 15, 2020 (March 23, 2020)</p> <p>Important Notice: Notice Department of Revenue Provides Special Penalty Relief (March 19, 2020)</p> <p>Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease (March 17, 2020).</p> <p>Press Release: NC Department of Revenue Service Centers Closed to Public: Taxpayers Encouraged to Use Online and Phone Assistance (March 17, 2020)</p>

	<p style="text-align: center;">-----</p> <p>Enacted Legislation: North Carolina S.B.704, enacted on May 4, provides tax filing relief for 2020. The measure acknowledges that the Secretary of Revenue has extended the franchise, corporate income, and individual income tax payment deadline from April 15 to July 15 and will not assess a penalty for failure to file a return or pay a tax due as long as the return is filed and the tax due is paid by July 15. The measure provides that the Secretary will also waive the accrual of interest from April 15 through July 15 on an underpayment of tax imposed on a franchise, corporate income, or individual income tax return, including a partnership and estate and trust tax return, due from April 15 through July 15. The relief from accrual of interest also includes interest imposed under N.C. Gen. Stat. 105-163.41 (estimated tax) for payments due on or before July 15. Additionally, for franchise, corporate income, and individual income tax, the statute of limitations (SOL) for obtaining a refund is extended to July 15 for refund claims for which the SOL to seek a refund expires on or after April 15 and before July 15. The bill also provides that certain actions (requests for Departmental review, petitions for a contested case hearing at the Office of Administrative Hearings, petitions for judicial review) required to be taken by a taxpayer on or after April 1 and before July 15 will be considered timely if the request or petition is filed on or before July 15. The Department of Revenue on May 4 also released its discussion of the new law. (2020)</p>
North Dakota	<p>Homepage: COVID-19 Tax Guidance</p> <p>Release: Guidance for North Dakota Taxpayers During COVID-19 Precautions (April 15, 2020)</p> <p>FAQ: Because of COVID restrictions and recommendations, some of our employees are present in North Dakota in a temporary telecommuting capacity. Would this create nexus for 2020 for our company? (April 15, 2020)</p> <p>FAQ: Because of COVID restrictions and recommendations, some of our employees, whose payroll which is ordinarily assignable to another state for payroll factor purposes, are telecommuting from a location in North Dakota. Is this payroll included as North Dakota payroll? (April 15, 2020)</p> <p>Release: Tax Commissioner Provides Relief for Additional Tax Deadlines (April 2020)</p> <p>Income Tax Update: File Through July 15th Without Penalty or Interest (updated March 26, 2020)</p> <p>Release: Tax Commissioner Advises Taxpayers on 2020 Income Tax Season (March 20, 2020)</p>
Ohio	<p>Homepage: Ohio's COVID-19 Tax Relief</p> <p>Release: Sales and Use Tax Filing Deadline Reminder (June 2020)</p> <p>FAQ: Will the Department accept electronically signed documents? (April 2020)</p>

	<p>Release: Governor DeWine Signs House Bill 197 (March 27, 2020)</p> <p>Release: Ohio Extending Income Tax Filing and Payment Deadline (March 27, 2020)</p> <p>Web Publication: Effective Immediately, the Ohio Department of Taxation has closed its walk-in center due to Coronavirus concerns. (March 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: Ohio S.B. 57 was signed by the Governor on April 27. According to the accompanying bill analysis for the House substitute, the bill would: (1) amend Ohio Rev. Code § 5715.19 (complaint against valuation or assessment) to authorize commercial or industrial tenants to file a property valuation complaint if their lease requires them to pay the property taxes charged against the property and the lease or their landlord authorizes them to file the complaint; and (2) authorize a county board of revision, pursuant to a valuation complaint filed for tax year 2020, to value a property as of October 1, 2020, instead of January 1, 2020, if its value is reduced due to COVID-19-related circumstances or state orders. For more information on the bill, please contact Fred Nicely. (2021)</p> <p>Enacted Legislation: Ohio H.B. 481, enacted June 19, excludes from the definition of “gross receipts” under Sec. 5751.01 (Commercial Activity Tax) receipts from any forgiven indebtedness that is excluded from the gross income of the taxpayer for federal income tax purposes under Sec. 1106(i) of the CARES Act. The fiscal note for the enrolled bill can be found here. (2020)</p> <p>Enacted Legislation: H.B. 197, enacted March 27, 2020</p>
Oklahoma	<p>Homepage: COVID-19 Information and Updates</p> <p>Release: COVID-19 FAQs – Oklahoma Taxes (May 29, 2020)</p> <p>News Release: Oklahoma Tax Commission extends Oklahoma income tax filing date to July 15, 2020 (updated March 27, 2020)</p> <p>Press Release: Update on the State’s response to COVID-19 (March 18, 2020)</p> <p>Order: Amended Executive Order (EO) 2020-07 (March 17, 2020)</p>
Oregon	<p>Homepage: COVID-19 tax relief options</p> <p>Release: Updated teleworking employee guidance with revised expiration date (March 2020)</p> <p>Release: Oregon offering tax relief due to pandemic, wildfires (December 2020)</p> <p>Release: Corporate Nexus (for purposes of Oregon corporate excise/income tax, the presence of teleworking employees of the corporation in Oregon between March 8, 2020 and December 31, 2020 won’t be treated by the department as a relevant factor when making a</p>

nexus determination if the employee(s) in question are regularly based outside Oregon) (updated November 2020)

Temporary Rule Amendment: [Rule 150-305-0460](#) (Allows for paper returns, statements or documents to be signed through a facsimile method - effective Oct. 13 through April 10, 2021) (October 13, 2020)

Release: [Revenue Director's Order FAQ](#) (addresses, among other things, appeals) (July 27, 2020)

Release: [Corporate Nexus](#) (For purposes of Oregon corporate excise/income tax, the presence of teleworking employees of the corporation in Oregon between March 8, 2020 and November 1, 2020 won't be treated by the department as a relevant factor when making a nexus determination if the employee(s) in question are regularly based outside Oregon.) (July 2020)

Release: COVID-19 [relief available for second-quarter CAT payments](#) (July 7, 2020)

Release: Department of Revenue [reminds taxpayers](#) of July's filing and payment deadlines (June 29, 2020)

Temporary Regulation: [COVID-19 relief](#) - Not imposing and waiving already imposed NSF penalty during state of emergency (June 2020)

Temporary Regulation: Establishes that no penalty [will be assessed](#) against taxpayers making a good faith effort to comply with ORS 317A.137(2) for tax year 2020 (June 2020)

Release: COVID-19 [Employer Relief](#) (May 2020)

Release: PPP loans, [EIDL advances](#), SBA loan subsidies not subject to CAT (May 6, 2020)

Release: Revenue [eases CAT requirements](#) (April 29, 2020)

Release: [Corporate Activity Tax registrations](#) reach 10,000 (April 22, 2020)

Release: Department of Revenue [expands tax filing and payment extensions](#) (April 21, 2020)

Order: [Revenue Director's Order 2020-02](#) (April 20, 2020)

FAQ: [Revenue Director's Order FAQ](#) (April 20, 2020)

Release: [Collections Relief](#) Related to COVID-19 (April 2020)

Release: First Quarter [Corporate Activity Tax](#) payments due April 30; Good faith effort will prevent underpayment penalties (April 17, 2020)

Release: [Collections Process Changes](#) due to COVID-19 (April 2020)

Release: [Quarterly payments](#) for corporate, personal income tax due April 15 (April 9, 2020)

	<p>Web Publication: Department of Revenue announces extension of tax filing deadlines and payments (March 25, 2020)</p> <p>Revenue Director Order: 2020-01: Tax filing and payment relief for Oregonians (March 24, 2020)</p> <p>Q&A: Revenue Director’s Order Q&A (March 24, 2020)</p>
Pennsylvania	<p>Homepage: COVID-19 Information</p> <p>Release: Philadelphia Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) nexus and apportionment policies due to the COVID-19 pandemic (addresses the end dates for its temporary guidance on nexus and apportionment under the Business Income & Receipts Tax and the Net Profits Tax) (June 25, 2021 update)</p> <p>Release: Temporary guidance relating to telework and related tax implications during the COVID-19 pandemic is effective until June 30 (“End Date”). As of the “End Date” the temporary guidance will no longer be applicable and existing tax law will govern. (June 2021)</p> <p>Release: Update to Philadelphia Use & Occupancy Tax Guidance During COVID-19 (June 16, 2021)</p> <p>Release: Philadelphia Wage Tax Q&A applicable to COVID-19 policies (revised May 1, 2021)</p> <p>Release: Four Philadelphia taxes due on May 17 this year (Business Income and Receipts Tax; Net Profits Tax; Earnings Tax; School Income Tax) (March 24, 2021)</p> <p>Release: Pennsylvania Sales and use tax exemption for non-medical masks and face coverings (January 20, 2021)</p> <p>Release: Philadelphia Wage Tax Q&A applicable to COVID-19 policies (December 17, 2020)</p> <p>Release: Philadelphia, Pennsylvania - Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) nexus and apportionment policies due to the COVID-19 pandemic (revised December 7, 2020)</p> <p>Release: Telework during the COVID-19 Pandemic (addresses implications for employers, employees and nexus for corporate net income tax/sales and use tax) (November 2020)</p> <p>Release: Relief for Taxpayers During COVID-19 Pandemic (September 2020)</p> <p>Release: Waiver for Signature on Pass-Through Paper Tax Returns (August 2020)</p>

Release: Deferment of [Federal Payroll Taxes](#) Does Not Apply to PA Personal Income Tax (August 8, 2020)

Release: [Board of Appeals Operations](#) During COVID-19 Pandemic (addresses, among other things, hearings and deadlines) (July 8, 2020)

Release: Revenue District Offices [Open with Social Distancing Guidelines](#) in Place (July 2020)

Release: Requirement for [Accelerated Sales Tax Prepayments](#) to Resume in July (July 2020)

Release: Revenue [Offices Operating](#) in Limited Capacity (June 12, 2020)

Release: [Tax Update](#) (April/May 2020)

Release: [Due Dates Extended](#) for 2020 Annual Corporate Net Income Tax Returns and Payments (May 2020)

Release: [Waiver for Signature](#) on Corporate Paper Tax Returns: This waiver applies to tax returns that cannot be submitted to the department electronically. (April 2020)

Release: Wolf Administration [Provides Relief](#) for Taxpayers Affected by COVID-19 Pandemic (April 15, 2020)

Release: Pennsylvania [Businesses to Benefit](#) from Waiver for Prepayments of Sales Tax (April 14, 2020)

FAQ: [If an employee who normally works in PA](#) and receives PA source compensation works from home in another state temporarily due to the COVID-19 pandemic, does the source of his compensation change to non-PA source compensation? (April 10, 2020)

FAQ: [Will an employee working from home temporarily](#) due to the COVID-19 pandemic create nexus for PA Corporate Net Income Tax (CNIT) purposes for a business that otherwise does not have nexus with PA? (April 3, 2020)

FAQ: [Will a PA employer of a non-resident employee temporarily](#) working from home due to the COVID-19 pandemic in a state that doesn't have a reciprocity agreement with PA be required to withhold PIT on compensation (April 3, 2020)

FAQ: [Will an employee working from home temporarily](#) due to the COVID-19 pandemic create nexus for Sales and Use Tax (SUT) purposes for a business that otherwise does not have nexus with PA? (April 3, 2020)

Release: Extension of [Filing Deadline](#) Applies to Trusts/Estates, Partnerships and S Corporations, Due Date for Certain Corporation Returns Also Being Moved (April 2, 2020)

News Release: Treasurer Torsella [Waives Penalties](#) for Unclaimed Property Holder Reporting (March 27, 2020)

	<p style="text-align: center;">-----</p> <p>Enacted Legislation: H.B. 1232, enacted March 27 (emergency finance and tax provisions for the state personal income tax and the local earned income tax). (2020)</p>
Rhode Island	<p>Homepage: Coronavirus Disease 2019 (COVID-19) Information</p> <p>Release: The Rhode Island Division of Taxation states in ADV 2021-36 that Form RI-2848 (“Power of Attorney”) can now be submitted with an e-signature instead of a handwritten signature, a convenience for taxpayers and their authorized representatives (September 29, 2021)</p> <p>Release: The Rhode Island Division of Taxation’s emergency regulation on withholding-tax guidance for employers with employees temporarily working remotely due to the coronavirus (COVID-19) pandemic will end on September 13. (September 2021)</p> <p>Release: The Rhode Island Division of Taxation has extended to September 15 an emergency regulation which provides withholding-tax guidance for employers with employees temporarily working remotely due to the coronavirus (COVID-19) pandemic. (July 2021)</p> <p>Release: ADV 2021-24 - withholding tax guidance as Massachusetts lifts state of emergency (June 15, 2021)</p> <p>Release: ADV 2021-21 - withholding-tax guidance; emergency regulation extended (June 10, 2021)</p> <p>Release: The Rhode Island Division of Taxation has extended to July 17 an emergency regulation which provides withholding-tax guidance for employers with employees temporarily working remotely due to the coronavirus (COVID-19) pandemic. (May 17, 2021)</p> <p>Release: Executive Order 21-37 (among other things, extends Executive Order 20-19 dealing with increasing access to unemployment insurance; <i>See also</i> ADV 2020-15: Unemployment insurance information for employers amid coronavirus) (April 21, 2021)</p> <p>Release: ADV 2021-11 - Withholding-tax guidance (emergency regulation extended - for employers that have employees temporarily working remotely amid pandemic) (March 26, 2021)</p> <p>Release: The Rhode Island Division of Taxation has extended to May 18, 2021, an emergency regulation that provides withholding-tax guidance for employers with employees temporarily working remotely due to the coronavirus (COVID-19) pandemic. (March 2021)</p> <p>Release: Executive Order 21-08 (among other things, extends Executive Order 20-19 dealing with increasing access to unemployment insurance; <i>See also</i> ADV 2020-15: Unemployment insurance information for employers amid coronavirus) (January 27, 2021)</p>

Release: The Rhode Island Division of Taxation [has extended](#) to March 19, 2021, an emergency regulation that provides withholding-tax guidance for employers with employees temporarily working remotely due to the coronavirus (COVID-19) pandemic. (January 15, 2021)

Release: The Division of Taxation extends [emergency regulation](#) providing withholding-tax guidance for employers that have employees who are temporarily working remotely due to the pandemic. The emergency regulation has been extended to January 18, 2021. *See also* ADV 2020-22 - [Withholding-tax guidance](#) for working remotely amid pandemic. (November 23, 2020)

Release: [Executive Order 20-91](#) (among other things, extends [Executive Order 20-19](#) dealing with increasing access to unemployment insurance; *See also* [ADV 2020-15: Unemployment insurance information for employers amid coronavirus](#)) (November 2, 2020)

Advisory: [ADV 2020-47](#): Relief for restaurants and bars that are subject to early-closing order (Division to issue grants of up to \$10,000 to help make up for loss of business) (November 5, 2020)

Release: The Division of Taxation allows [electronic signatures](#) in limited cases (DOT will accept electronic signatures for two forms (Form RI-71.3 - Election and Form RI-71.3 - Remittance), both of which involve the sale of Rhode Island real estate by nonresident individuals or entities) (September 10, 2020)

Release: Withholding for Employees [Working Remotely](#) During the COVID-19 State of Emergency (emergency regulation extended by 60 days; effective May 23 to November 18) (September 2020)

Release: [Rhode Island Tax News](#) (addresses July 15 deadline for filings and payments; Recently enacted Rhode Island tax legislation) (July/August/September 2020)

Advisory: [ADV 2020-30](#) – Deadline for tax filings and payments is two weeks from today (July 1, 2020)

Release: Reminder [about postponed](#) due date (June 2020)

Advisory: [ADV 2020-29](#) - Division's office reopens tomorrow (June 11, 2020)

Advisory: [ADV 2020-28](#) - Division provides relief to retailers involving sales permits (June 11, 2020)

Release: [Form PW - COVID 19](#) - Coronavirus Hardship Penalty Waiver Request (May 2020)

Advisory: [ADV 2020-24](#) - Division addresses questions involving nexus and apportionment (May 28, 2020)

Advisory: [ADV 2020-15](#) - Unemployment insurance information for employers amid coronavirus (updated May 20, 2020)

	<p>Advisory: ADV 2020-23 - Tax-related help is available during coronavirus pandemic (May 27, 2020)</p> <p>Advisory: ADV 2020-22 - Withholding-tax guidance for working remotely amid pandemic (May 26, 2020)</p> <p>Emergency Regulation: Emergency Regulation - Withholding for Employees Working Remotely During the COVID-19 State of Emergency (May 26, 2020)</p> <p>Advisory: ADV 2020-21 - Division postpones certain key tax deadlines for individuals, businesses (May 21, 2020)</p> <p>Release: Rhode Island Tax News (April/May/June 2020)</p> <p>Advisory: ADV 2020-16 - Reminder about deadline for remitting sales tax (April 15, 2020)</p> <p>Advisory: ADV 2020-15 - Unemployment insurance information for employers amid coronavirus (April 15, 2020)</p> <p>Advisory: ADV 2020-11 Division sets July 15 due date for individuals, certain entities (latest revision: April 6, 2020)</p> <p>Web Publication: Information on Administrative Hearings (March 30, 2020)</p>
<p>South Carolina</p>	<p>Homepage: COVID-19</p> <p>Revenue Ruling # 22-33: On April 21, the South Carolina Department of Revenue issued Revenue Ruling 22-3 stating that effective June 30, 2022, the Department is ending its temporary relief originally laid out in Information Letter #20-11 and subsequently extended several times. The revenue ruling also provides provide guidance to employers of their South Carolina withholding requirements for resident and nonresident employees, whether the employees are working in the employer’s office/location or working partially, primarily, or wholly remotely from home or other remote location. (2022)</p> <p>Information Letter # 21-31: Extended Tax Relief - extends South Carolina’s withholding and nexus relief for employers with workers temporarily working remote as a result of COVID until March 31, 2022. (December 21, 2021)</p> <p>Information Letter # 21-22: Extended Tax Relief - extends to December 31, 2021 the temporary relief regarding a business’s establishment of nexus solely because an employee is working temporarily in a different location as a result of COVID-19. (August 25, 2021)</p> <p>Information Letter # 21-8: Extended Tax Relief - extends to September 30, 2021, the temporary relief regarding a business’s establishment of nexus solely because an employee is working temporarily in a different location as a result of COVID-19. (April 7, 2021)</p>

	<p>Information Letter # 20-29: Extended Tax Relief - Nexus and Income Tax Withholding Requirements for Employers with Workers Temporarily Working Remotely as a Result of COVID-19 (extension to June 30, 2021) (November 30, 2020)</p> <p>Information Letter #20-24: Extended Tax Relief - Nexus and Income Tax Withholding Requirements for Employers with Workers Temporarily Working Remotely as a Result of COVID-19 (Income Tax and Sales Tax) (effective from March 13, 2020 – December 31, 2020 - Department is announcing that the relief set forth in SC Information Letter #20-11 is extended through December 31, 2020) (August 26, 2020)</p> <p>Information Letter #20-23: Charges Imposed by Retailers Due to COVID-19 (reminds retailers and consumers of the application of the Sales and Use Tax to an additional COVID-19 surcharge or fee, a handling fee, a takeout charge, or similar charge) (August 5, 2020)</p> <p>Release: SCDOR Reminder: Income Tax Due date is July 15 (July 6, 2020)</p> <p>Release: Reminder: COVID-19 Related Tax Relief Due Dates Approaching (May 28, 2020)</p> <p>Information Letter #20-11: Nexus and Income Tax Withholding Requirements for Employers with Workers Temporarily Working Remotely as a Result of COVID-19 (May 15, 2020)</p> <p>Release: Filing and Payment Relief Available for South Carolina Taxes (April 14, 2020)</p> <p>Information Letter #20-8: Additional Tax Relief in Response to IRS Update for Persons and Businesses Affected by Coronavirus (COVID-19) (April 13, 2020)</p> <p>Information Letter #20-4: Extended Tax Relief Restated and Updated - Persons and Businesses Affected by Coronavirus (COVID-19) (All Taxes) (March 23, 2020)</p> <p>News Release: SCDOR Offers More Time to File Returns and Pay Taxes Due (March 17, 2020)</p> <p>Information Letter #20-3: Tax Relief for Persons and Businesses Impacted by Coronavirus (COVID-19) (March 17, 2020)</p>
South Dakota	<p>Homepage: Department of Revenue</p> <p>Release: Business Tax Opens Office Visits to Scheduled Appointments Only (May 15, 2020)</p> <p>Web Publication: COVID-19 Frequently Asked Questions (April 2020)</p> <p>News Release: Concerns with Meeting Property Tax Deadlines (March 25, 2020)</p> <p>News Release: South Dakota Department of Revenue is Open (March 18, 2020)</p> <p>News Release: Offices Closed - Communication Available (March 16, 2020)</p>

Tennessee	<p>Homepage: Department of Revenue COVID-19 Updates</p> <p>Release: The Tennessee Legislature is considering a bill to exempt certain COVID-19 relief payments from excise tax (April 5, 2021)</p> <p>Notice #20-22: Tax Filing Deadline Extensions: April 2020 Tornadoes & Severe Storms (July 2020)</p> <p>Release: Is there an extension of time to file and pay Tennessee's franchise and excise taxes for the tax period ending December 31, 2019? (June 2020)</p> <p>Notice: Professional Privilege Tax Notice – COVID-19 Tax Filing Extension (April 2020); Executive Order No. 24 (April 4, 2020)</p> <p>Release: Tennessee Extends Certain Tax Deadlines Due to Covid-19 (March 31, 2020)</p> <p>Notice #20-07: Tax Filing and Payment Extension: COVID-19 Relief (March 2020)</p> <p>Notice #20-06: Hall Income Tax Notice and COVID-19 Tax Filing Extension: COVID-19 Relief (March 2020)</p> <p>Release: Tax Filing and Payment Extension for Franchise and Excise Tax (March 2020)</p> <p>Notice #20-05: Tax Filing and Payment Extension: COVID-19 Relief (March 2020)</p>
Texas	<p>Homepage: COVID-19 News</p> <p>Release: Comptroller has updated its sales and use Tax FAQs to address whether fees and surcharges charged by Texas businesses related to the COVID-19 pandemic are subject to sales tax (August 10, 2021)</p> <p>Release: Taxability of COVID-19 Fees and Surcharges by Businesses (May 2020)</p> <p>Release: Comptroller's Office Reminds Taxpayers About Extended Franchise Tax Deadline (May 7, 2020)</p> <p>Release: Tax Policy News (April 2020)</p> <p>News Release: Comptroller's Office Extends Franchise Tax Deadline (April 2, 2020)</p> <p>News Release: Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic (March 17, 2020)</p>
Utah	<p>Homepage: COVID-19 updates</p> <p>Release: Beginning June 1, all hearings and mediations before the Utah State Tax Commission will be in-person events, with the option to appear by video conference or telephone. (May 2021)</p>

	<p>Emergency Rule: The Utah State Tax Commission issued a notice of emergency (120 day) rule in the April 15th issue of the Utah State Tax Bulletin which amends R861-1A-42 to authorize, in the wake of COVID-19, the waiver of interest accrued between April 15 and July 15 on unpaid 2019 income tax liability. (2020)</p> <p>Release: Tax Filing and Payment Deadlines (March 26, 2020)</p> <p>Release: Tax Commission Re-opens – Changes to Appeals Hearings – Updates to Tax Filing Deadlines – DMV Schedule and Procedure Adjustments. (March 19, 2020)</p> <p>Release: Changes to Procedures at the Utah State Tax Commission (March 16, 2020)</p>
Vermont	<p>Homepage: Coronavirus update: information for taxpayers</p> <p>Release: Vermont: Updated Filing Guidance for Remote Workers (updated May 26, 2021)</p> <p>Emergency Regulation: Department of Taxes Emergency Rule on Hearing Procedure (Emergency Rule 20-E23, which starts December 27, 2020 and ends June 24, 2021, continues to provide for Commissioner’s Hearings to be held remotely) (posted December 4, 2020)</p> <p>Release: COVID-19 Related Repayment Provisions (addresses special repayment provisions) (December 2020)</p> <p>Release: Income Tax Guidance for Remote or Relocated Workers Due to the COVID-19 Pandemic (November 2020)</p> <p>Release: July 15 Deadline for Multiple Tax Types and Programs (income tax filing deadline for personal income tax, corporate income tax and fiduciary income tax is July 15, 2020; all estimated income tax payments previously due between April 15 and July 15 are due July 15) (July 9, 2020)</p> <p>Release: Governor Phil Scott Announces Unemployment Insurance Tax Relief for Vermont Employer (June 23, 2020)</p> <p>Release: Guidance for Individuals Temporarily Living and Working Remotely in Vermont (June 2020)</p> <p>Web Publication: Vermont Department of Taxes COVID-19 FAQ</p> <p>Release: Vermont Department of Taxes Releases Guidance for Second Quarter Estimated Income Tax Due Dates (2020)</p> <p>Web Publication: In addition to moving the deadline for filing Vermont income tax from April 15 to July 15, the Department will provide relief to businesses owing Meals and Rooms Tax and Sales and Use Tax by foregoing any penalty or interest for those who are not able to meet the March 25 or April 25 deadlines. – Commissioner Craig Bolio (March 2020)</p> <p>Press Release: Vermont Department of Taxes Releases Guidance for Upcoming Vermont Tax Due Dates (March 23, 2020)</p>

	<p style="text-align: center;">-----</p> <p>Enacted Legislation: Vermont S.B. 344, enacted May 14, provides that, during a declared state of emergency due to COVID-19, the legislative body of a municipality is authorized to: (1) extend or establish a new time and method of payment for the municipal property tax and statewide education property tax collected by the municipality from taxpayers; (2) establish a grace period for, decrease, or waive any penalty, interest, or fee imposed on taxpayers for the late payment of the municipal property tax or statewide education property tax collected by the municipality; and (3) reduce the municipal property tax rate. (2020)</p>
Virginia	<p>Homepage: Coronavirus Updates</p> <p>Bulletin: On March 23, the Virginia Department of Taxation issued Tax Bulletin 22-5 advising that, effective March 24, 2022, the temporary retail sales and use tax exemption for qualifying business purchases of Personal Protective Equipment related to COVID-19 will expire. (2022)</p> <p>Bulletin: Tax Bulletin 20-5 Interest Waiver for Certain Tax Payments in Response to the COVID-19 Crisis (April 27, 2020)</p> <p>Bulletin: Tax Bulletin 20-4 Income Tax Extension and Penalty Waiver in Response to the COVID-19 Crisis (March 20, 2020)</p> <p>Bulletin: Tax Bulletin 20-3 Option to Request Extension of Sales Tax Deadlines for those Affected by the COVID-19 Crisis (March 19, 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: Virginia H.B. 1999 was signed by the Governor on April 7. The bill, sponsored by Rep. Kathleen J. Murphy (D-34), amends Va. Code Ann. § 58.1-112 (return filing frequency; waiver of penalties) to authorize the Tax Commissioner to waive interest for any class of taxpayers if he or she finds that imposing interest has caused, or would cause, undue hardship because of a natural disaster or other reason. The waiver may be granted only if the Governor declares a state of emergency with respect to the natural disaster or other reason. (2021)</p> <p>Enacted Legislation: Virginia H.B. 2185, introduced by Delegate Kathy J. Byron (R-22), was signed by the Governor on March 11. The bill generally provides a sales and use tax exemption for: (1) personal protective equipment purchased by a qualifying business; or (2) training related to COVID-19 purchased by a qualifying business. <i>See also</i> S.B. 1403, introduced by Sen. Todd E. Pillion (R-40), also signed by the Governor on March 11. <i>See also</i> Virginia Department of Taxation guidelines for the retail sales and use tax exemption for PPE created by H.B. 2185 and S.B. 1403. (2021)</p>

	<p>Enacted Legislation: Virginia H.B. 29, enacted April 24, provides for COVID-19 administrative tax relief in the form of waiver of interest provisions (Sec. 3-5.23). For a discussion of these provisions, see Tax Bulletin 20-5. (2020)</p>
Washington	<p>Homepage: Business Relief During COVID-19 Pandemic</p> <p>Release: Gov. Jay Inslee (D) has announced the rescission of Proclamation 20-20, effective at 11:59pm on September 30. Proclamation 20-20 waived/suspended statutes related to tax penalties, fees, interest, and due dates in order to provide tax relief (July 27, 2021)</p> <p>Release: Proclamation 20-20.11 - Department of Revenue -- Relief from Penalties, Fees, Interest, Due Dates (amends and extends existing Proclamations 20-05 and 20-20, <i>et seq.</i>) (January 19, 2021)</p> <p>Release: Proclamation 20-20.10 - Department of Revenue -- Relief from Penalties, Fees, Interest, Due Dates (amends and extends existing Proclamations 20-05 and 20-20, <i>et seq.</i>) (December 8, 2020)</p> <p>Release: Proclamation 20-28.14 - Open Public Meetings Act and Public Records Act (amends and extends existing Proclamations 20-05 and 20-28, <i>et seq.</i>) (December 8, 2020)</p> <p>Release: Washington: Business Relief During COVID-19 Pandemic (in an effort to reduce the spread of COVID-19, the Governor has reinstated statewide restrictions. Revenue is offering relief for impacted businesses) (updated November 17, 2020)</p> <p>Release: Proclamation 20-20.9 - Department of Revenue -- Relief from Penalties, Fees, Interest, Due Dates (amends and extends Proclamations 20-05 and 20-20, <i>et seq.</i>) (November 10, 2020)</p> <p>Release: Proclamation 20-28.12 - Open Public Meetings Act and Public Records Act Proclamations (amends and extends Proclamations 20-05 and 20-28, <i>et seq.</i>) (November 10, 2020)</p> <p>Release: Proclamation 20-28.11 - Open Public Meetings Act and Public Records Act Proclamations (amends and extends Proclamations 20-05, 20-68 and 20-28, <i>et seq.</i>) (October 2, 2020)</p> <p>Release: Proclamation 20-20.8 - Department of Revenue -- Relief from Penalties, Fees, Interest, Due Dates (amends and extends Proclamations 20-05 and 20-20, <i>et seq.</i>) (October 2, 2020)</p> <p>Release: Proclamation 20-28.9 - Open Public Meetings Act and Public Records Act (amends and extends Proclamations 20-05 and 20-28) (September 2, 2020)</p> <p>Release: Proclamation 20-20.7 - Department of Revenue -- Relief from Penalties, Fees, Interest, Due Dates (amends and extends Proclamations 20-05 and 20-20) (September 2, 2020)</p>

	<p>Release: Proclamation 20-20.6 - Department of Revenue -- Relief from Penalties, Fees, Interest, Due Dates (July 31, 2020)</p> <p>Release: Proclamation 20-20.5 - Department of Revenue -- Relief from Penalties, Fees, Interest, Due Dates (July 2, 2020)</p> <p>Release: Proclamation 20-20.4 - Department of Revenue -- Relief from Penalties, Fees, Interest, Due Dates (June 18, 2020)</p> <p>Release: Proclamation by the Governor 20-20.3 - Amending and Extending Emergency Proclamations 20-05, 20-20, and 20-20.1 20-20.2 - Department of Revenue - Relief from Penalties, Fees, Interest, Due Dates (May 29, 2020)</p> <p>Release: Proclamation by the Governor Amending and Extending Emergency Proclamations 20-05, 20-20, and 20-20.1 20-20.2 - Department of Revenue - Relief from Penalties, Fees, Interest, Due Dates (May 5, 2020)</p> <p>Release: Sales of Alcohol for Sanitizing Purposes (April 2020)</p> <p>Release: State sales tax refund for qualified nonresidents (updated April 21, 2020)</p> <p>News Release: Department of Revenue temporarily closes public offices to limit the spread of novel coronavirus (March 17, 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: Washington H.B. 1332, sponsored by Majority Leader Rep. Pat Sullivan (D-47) among others, was signed by the Governor on April 16. The bill (according to the accompanying bill summary) requires county treasurers to grant a deferral of taxes due in 2021 through the creation of a payment plan for qualifying businesses. To qualify, a business must demonstrate a loss of at least 25 percent of revenue for calendar year 2020 compared to calendar year 2019. Penalties and interest may not be applied to taxes due under the deferral payment plan if the terms of the payment plan are fully met. An owner of real property receiving a deferral must pass on the entire benefit to a tenant or sublessee if the tenant or sublessee is required by the lease or other contract to pay the property tax expense of the owner. <i>See also</i> Washington Department of Revenue 2021 Legislative Session Summary which provides a summary of H.B. 1332 and other bills enacted in the 2021 session. (2021)</p>
West Virginia	<p>Homepage: Coronavirus 2019 (COVID 19) Response</p> <p>Release: West Virginia Income Tax Filing Deadline is July 15, 2020 (personal, corporate and fiduciary and pass-through entity) (July 2020)</p> <p>Administrative Notice 2020-16: Extension of April 15, 2020 Due Date for Filing 2019 Annual Income Tax Returns Due to the COVID-19 Outbreak (March 26, 2020)</p>

	<p>News Release: COVID-19 UPDATE: Gov. Justice extends statewide school closure, requests extension of state income tax filing deadline (March 25, 2020)</p>
Wisconsin	<p>Homepage: COVID-19 Information and Announcements</p> <p>Release: The Wisconsin Department of Revenue stated that, beginning January 1, 2022, the pandemic nexus relief provisions will no longer apply (November 2021)</p> <p>Release: Telecommuting Employees and Employer Withholding Tax During the COVID-19 Pandemic (among other things, provides that Wisconsin will not consider an out-of-state business to have nexus in Wisconsin if its only Wisconsin activity is having an employee working temporarily from the employee's home during this national emergency (COVID-19) (November 2020)</p> <p>Release: Appleton, Eau Claire and Wausau Customer Service Centers Join Madison and Milwaukee offering In-Person Appointments during COVID-19 (July 1, 2020)</p> <p>Web Publication: Business Relief During COVID-19 Pandemic (Updated April 28, 2020)</p> <p>Proposed Guidance: COVID-19 Request for Relief - Questions and Answers (April 21, 2020)</p> <p>Proposed Guidance: Tax Rates (April 20, 2020)</p> <p>Proposed Guidance: Wisconsin Tax Return Due Dates and Payments (April 20, 2020)</p> <p>Proposed Guidance: Taxpayers May Request Extensions and Waivers During the COVID-19 Public Health Emergency (April 20, 2020)</p> <p>News Release: Taxpayers May Request Extensions and Waivers During COVID-19 Public Health Emergency (April 20, 2020)</p> <p>Release: April 15 is Quieter This Year with Tax Filing Deadline Moved to July 15 (April 15, 2020)</p> <p>Release: Department of Revenue Moves Deadlines (April 13, 2020)</p> <p>Release: Department of Revenue announces immediate help for small businesses on sales taxes and other steps to help taxpayers in response to COVID-19 (March 27, 2020)</p> <p>Guidance: Audit and Collection Relief Related to COVID-19 (March 27, 2020)</p> <p>Announcement: Wisconsin Tax Return Filing and Payment Deadlines Related to COVID-19 (March 25, 2020)</p> <p>Announcement: Property Assessment and Taxation Information (March 24, 2020)</p>

	<p>Announcement: Like the IRS, Wisconsin Extends Tax Filing Deadline to July 15 (March 21, 2020)</p> <p>News Release: With COVID-19, taxpayers asked to use DOR's online services in lieu of in-person visits to customer service centers (March 17, 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: Wisconsin A.B. 1038, enacted April 15, allows, subject to certain restrictions, each agency or local governmental unit to toll for the duration of an emergency period any deadline falling within that period that the agency or local governmental unit administers or enforces. The agency or local governmental unit may not charge any interest or penalty that would otherwise apply with respect to the tolled deadline. The measure also provides that, subject to certain restrictions, for property taxes payable in 2020, after making a general or case-by-case finding of hardship, a taxation district may provide that an installment payment that is due and payable after April 1, and is received after its due date will not accrue interest or penalties if the total amount due and payable in 2020 is paid on or before October 1. Interest and penalties will accrue from October 1 for any property taxes payable in 2020 that are delinquent after October 1. (2020)</p>
Wyoming	<p>Homepage: Wyoming Department of Revenue; Homepage: Governor's Orders</p> <p>Release: The Department of Revenue will be waiving penalty and interest for severance taxes that are filed late through the month of June. Sales and use tax filings will be handled on a case by case basis. (April 13, 2020)</p>
Puerto Rico	DETERMINACIÓN ADMINISTRATIVA NÚM. 20-03 ("DA 20-03")
	LOCALITIES
	ARIZONA
Maricopa County, Arizona	<p>Release: Maricopa County Treasurer Royce Flora Asks Legislature to Extend Property Tax Payment Deadline - Maricopa County Treasurer Royce Flora today asked the Arizona Legislature to extend the deadline for property owners to pay the second half of 2019 property taxes to June 1st. Taxes on all commercial and residential properties are currently due and are considered past due May 1st. "With the COVID-19 pandemic continuing to impact our citizens, many of whom have lost their job, the last thing people need to worry about right now is how to pay their property taxes," said Treasurer Royce Flora. "Some people are struggling with paying rent, utilities, and food for their family so we are asking the legislature to give us the authority to extend the deadline to pay property taxes to help families," he added. The Maricopa County Treasurer's Office is also asking the Legislature to give all County Treasurers throughout the state the authority to waive all penalties and interest associated with any delinquent property tax. "We hope the State Legislature will make a quick decision in favor of taxpayers at a time when they need Government help the most," said Treasurer Flora. (March 26, 2020)</p>
	CALIFORNIA
California	California BOE: COVID-19 Updates

	<p>Release: Extension of Revenue and Taxation Code Sec. 1604 Two-Year Deadline for County Boards of Equalization to Render Final Determinations (August 4, 2020)</p> <p>Order: Executive Order N-72-20 (for any pending assessment appeal filed with a County Assessment Appeals Board on or before March 4, the deadline for the Board to render a decision is extended until Jan. 31, 2021. (2020)</p> <p>Release: Suspension of Penalties Under Revenue and Taxation Code Section 441(b) and Section 463(a) until May 31, 2020 (Personal Property Tax) (May 7, 2020)</p> <p>Release: Governor Newsom Announces Workers' Compensation Benefits for Workers who Contract COVID-19 During Stay at Home Order; Governor also signed executive order waiving penalties on property taxes for residents and small businesses experiencing economic hardship based on COVID-19; order also extends deadline for filing property tax statements (May 6, 2020)</p> <p>Order: Executive Order N-61-20 – Property Tax (May 6, 2020)</p> <p>Release: Governor Newsom Praises California Counties for Pledge to Use Local Authority to Cancel Penalties or Charges for Property Tax Non-Payment Related to COVID-19 (April 4, 2020)</p> <p>Release: Guidance on Accepting Electronically Filed Business Property Statements and Other Documents (May 4, 2020)</p> <p>Release: Joint CSAC/CACTTC Statement on COVID-19 and the April 10 Property Tax Deadline (April 4, 2020)</p> <p>Web Publication: Coronavirus (COVID-19) Impact to Property Taxes – FAQ (March 2020)</p>
California Taxpayers Association	<p>Web Publication: Request Executive Order Partially Suspending Revenue and Taxation Code Sections 2618 and 4103 (April 3, 2020)</p>
Alameda County Office of the Treasurer and Tax Collector	<p>Release: Property Tax Penalty Waivers for Eligible Taxpayers (March 31, 2020)</p>
California Association of County Treasurers and Tax Collectors	<p>California Association of County Treasurers and Tax Collectors: California Association of County Treasurers and Tax Collectors (CACTTC) issues statement regarding April 10 Property Tax Collection Deadline (March 2020)</p>
Los Angeles County Treasurer and Tax Collector	<p>Statement from Keith Knox, Treasurer and Tax Collector, Regarding COVID-19 and the April 10 Property Tax Deadline: I understand that this is a very stressful time, especially for those suffering direct effects from this public health crisis, and my office is committed to helping in any way we can. Los Angeles County property owners affected by the COVID-19 virus may have late penalties cancelled if they</p>

	<p>are unable to pay their property taxes by the April 10 deadline. We have no authority to extend the April 10 deadline, as outlined by State Law. However, beginning on April 11, the day after property taxes are due, people unable to pay on time for reasons related to COVID-19 may submit a request for penalty cancellation online. The department has set up a special team to process these requests for those who demonstrate they were affected by the outbreak. We encourage all property owners who can pay their taxes on time to do so. This revenue helps keep the government running and providing vital services that the public relies on, especially in times like these. Since County buildings are currently closed to the public during this emergency, there will be no in-person payments. Instead, taxpayers can pay online, via telephone or by mail. There is no cost for e-Check payments online. For online credit/debit card transactions, our card payment processor charges a 2.25 percent service fee. We have developed responses to our most Frequently Asked Questions (FAQs). Please click here for our FAQs Taxpayers can also visit https://ttc.lacounty.gov/, to review payment methods and several other online self-service options. Taxpayers may also call (213) 974-2111 for additional information. (March 2020)</p> <p>News Release: The Los Angeles County Treasurer and Tax Collector is Not Accepting In-Person Property Tax Payments (March 16, 2020)</p>
<p>San Diego County Treasurer-Tax Collector</p>	<p>Release: COVID-19 and Property Taxes (March 24, 2020)</p>
<p>City of San Francisco, California Treasurer and Tax Collector, City and County of San Francisco</p>	<p>Treasurer and Tax Collector: COVID-19 Updates</p> <p>COVID-19 Response: Deferral of Business Taxes and License Fees (May 2020)</p> <p>Release: Assessor Chu Extends Filing Deadline for SF Businesses to June (May 4, 2020)</p> <p>Release: Temporary Office Opening for Property Tax Payments (May 2020)</p> <p>Web Publication: Important news about property tax services and the second installment deadline from the San Francisco Treasurer’s Office (April 3, 2020)</p> <p>News Release: Important news about property tax services and the April 10 deadline from the San Francisco Treasurer’s Office (March 20, 2020)</p> <p>COVID-19 Response - Deferral of Business Taxes and License Fees: Deferral of Business Taxes for Small Businesses (March 2020)</p> <p>News Release: San Francisco Announces Measures to Support Small Businesses in Response to COVID-19 (March 11, 2020)</p>
<p>County of San Mateo, California</p>	<p>Web Publication: COVID-19 Updates (April 2020)</p> <p>Announcement: Property Tax Extension Date Letter (April 6, 2020)</p> <p>Announcement: Second Installment 2019-20 Property Taxes (April 2020)</p>

	<p>Announcement: Property Tax Update Letter (March 26, 2020)</p> <p>Announcement: Controller Yee Reminds Homeowners: County Governments Collect Property Taxes Due April 10 (March 20, 2020)</p> <p>Announcement: Statement to the Community Regarding the April 10th Property Tax Delinquency Notice (March 18, 2020)</p>
County of Santa Clara, California	<p>Release: County to Waive Penalties on Property Tax Payments (April 21, 2020)</p>
	COLORADO
Colorado	<p>Emergency Rule: State Board of Equalization - 8 CCR 1506-2 - Rules Regarding Supervision of the Administration of Property Tax Laws (extension of 2020 Valuation, Appeal, and Reporting Deadlines for Certain Taxable Property)</p> <p>Order: Executive Order D 2020 150 - Executive Order amending and extending Executive Orders D 2020 022, D 2020 055, D 2020 089, and D 2020 121 ordering the temporary suspension of certain statutes concerning taxpayer filing requirements for certain taxable property due to the coronavirus disease 2019 (COVID-19) in Colorado. (July 27, 2020)</p> <p>Order: Executive Order D 2020 121 - Amending and Extending Executive Orders D 2020 022, D 2020 055, and D 2020 089 Ordering the Temporary Suspension of Certain Statutes Concerning Taxpayer Filing Requirements for Certain Taxable Property due to the Presence of COVID-19 (June 28, 2020)</p> <p>Order: Executive Order D 2020 089 - Extending Executive Orders D 2020 022 and D 2020 055 Ordering the Temporary Suspension of Certain Statutes Concerning Taxpayer Filing Requirements for Certain Taxable Property due to the Presence of COVID-19 (May 30, 2020)</p> <p>Order: Executive Order D 2020 057 - Extending Executive Order D 2020 023 Ordering a One-Month Extension for Filing and Remitting State and State-Administered Local Sales Tax Due to the Presence of COVID-19 in Colorado (May 4, 2020)</p> <p>Order: Executive Order D 2020 055 - Extending Executive Order D 2020 022 Ordering the Temporary Suspension of Certain Statutes Concerning Taxpayer Filing Requirements for Certain Taxable Property due to the Presence of COVID-19 in the State of Colorado (May 1, 2020)</p> <p>Emergency Rules: The Colorado State Board of Equalization issued a series of emergency rules to implement Executive Order D 2020 022, “<i>Ordering the Temporary Suspension of Certain Statutes Concerning Taxpayer Filing Requirements for Certain Taxable Property due to the Presence of COVID-19.</i>” The emergency rules are effective April 9. (2020)</p> <p>Bulletin: Division of Property Taxation Bulletin No. 15 (April 8, 2020)</p> <p>Memorandum: Property Tax Filing Deadlines (April 8, 2020)</p>

	<p>Memorandum: State Board of Equalization Emergency Rulemaking 04-09-20 (April 8, 2020)</p> <p>Executive Order: D 2020 023 - Ordering a One-Month Extension for Filing and Remitting State and State-Administered Local Sales Tax Due to the Presence of COVID-19 in Colorado (April 5, 2020)</p> <p>Executive Order: D 2020 022 - Ordering the Temporary Suspension of Certain Statutes Concerning Taxpayer Filing Requirements for Certain Taxable Property due to the Presence of COVID-19 (April 2, 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: Colorado H.B. 20-1421, enacted June 14, allows upon approval of the county treasurer, a board of county commissioners or a city council of a city and county to temporarily reduce or waive delinquent interest, or suspend the accrual of delinquent interest, on property tax payments for any specified period of time between June 15, 2020 and October 1, 2020. (2020)</p>
Broomfield, Colorado	Release: Sales Tax - In light of the present situation , the due date for filing February 2020 returns has been extended to April 20, 2020, and due date for March and 1st Quarter returns has been extended to May 20th, 2020 (April 2020)
Denver, Colorado	News: Denver to Waive Property Tax Late Interest Through April 20 (March 26, 2020)
Vail, Colorado	A Message from the Mayor: deferring Town of Vail sales tax payments for a “period of time.” (March 18, 2020)
	CONNECTICUT
Connecticut	<p>Executive Order: Executive Order No. 7Z – Remote Conduct of Assessment Appeals Hearings (April 1, 2020)</p> <p>Executive Order: Executive Order No. 7S (April 1, 2020)</p> <p>Executive Order: Executive Order No. 7I (March 21, 2020)</p> <p>Executive Order: Executive Order No. 7G (March 19, 2020)</p> <p>Executive Order: Executive Order No. 7C (March 15, 2020)</p>
	DELAWARE
Wilmington, Delaware	Release: Interpretation of Earned Income Tax Regulations for Tax Years 2020 and 2021 (Wilmington, Delaware) (November 30, 2020)
	DISTRICT OF COLUMBIA
District of Columbia	<p>Release: Important Real Property Tax Filing Deadline Extensions (April 30, 2020)</p> <p>Release: Office of Tax and Revenue Announces Important Filing and Payment Deadline Extensions for Business and Real Property Taxpayers (March 20, 2020)</p>

FLORIDA	
Florida	<p>Release: Property Tax Oversight COVID-19 – Frequently Asked Questions (addresses, among other things, options for taxpayers that were not able to pay their property taxes and the impact of COVID-19 on assessments) (July 15, 2020)</p> <p>Web Publication: The Department of Revenue has issued an emergency order extending the property tax due date from March 30, 2020, to April 15, 2020. Please contact your county tax collectors for more information. (March 26, 2020)</p> <p>Order: Order of Emergency Waiver/Deviation (Order) #20-52-DOR-001 (Property Tax Oversight) (March 26, 2020)</p>
Broward County, Florida	Update: Broward County Property Appraiser’s Office COVID-19 Update (March 17, 2020)
Miami Dade County, Florida	Notice: Deadline extended for taxpayers filing a tangible personal property return, Form DR-405: Due to the unfortunate circumstances regarding the Coronavirus (COVID-19), the Miami-Dade County Property Appraiser, Pedro J. Garcia, will be giving special consideration to any business having difficulty filing their Tangible Personal Property Return (Form DR-405) by the April 1st, 2020 deadline. The Office of the Property Appraiser will be granting a 30-day extension for taxpayers whom fail to meet the deadline this year. An additional 15-day extension is also available for any taxpayer able to demonstrate an inability to file within the extension period. In order to receive an extension, a taxpayer must provide a request to our office by the April 1st, 2020 deadline and must also provide the name of the taxable entity, the tax identification number and the reason for the extension request. (March 2020)
Pinellas County, Florida	Notice: Tangible Personal Property (TPP) Return : As a result of COVID-19, all TPP accounts will be granted an automatic 45-day extension to file their TPP returns, extending the due date for the returns to May 15th, 2020. (March 2020)
GEORGIA	
Georgia	<p>Bulletin: Guidance for County Tax Commissioners for Property Tax Appeal Deadlines and Digest Submissions in Light of COVID-19 (Aug. 17, 2020)</p> <p>Bulletin: Guidance for County Tax Commissioners for April 1, 2020 Property Tax Deadlines in Light of COVID-19 (March 23, 2020)</p>
HAWAII	
County of Kaua’i	Release: Fiscal Year 2020-2021 first installment real property tax deadline extended to Nov. 18 (to lessen the hardships caused by the coronavirus pandemic, the County of Kaua’i has extended the deadline to pay property taxes to November 18, 2020) (July 16, 2020)
IDAHO	
Idaho	<p>Release: Your property tax is due June 20. Please pay your county treasurer. (June 2020)</p> <p>News Release: Income tax filing and payment deadline now June 15; property tax relief applications now due June 15 (March 24, 2020)</p>
ILLINOIS	
City of Chicago, Illinois	Release: City of Chicago Announces Extension of Temporary Fines and Fees Suspension as Chicago Moves to Phase Three of Reopening Framework (June 5, 2020)

	<p>Release: Tax Due Dates Extended Due To Covid-19 (June 1, 2020)</p> <p>Release: City of Chicago Defers Tax Payment Due Dates to June 1 For Business Community (April 16, 2020)</p> <p>Release: Mayor Lightfoot Announces \$100 Million Relief Package for Chicago’s Small Businesses Amid COVID-19 Outbreak (March 19, 2020)</p>
Cook County, Illinois	<p>Release: Cook County Assessor’s COVID-19 Adjustments to Property Assessments in the South and West Suburbs (May 28, 2020)</p> <p>Release: Cook County announces property tax relief for County property owners (May 13, 2020)</p> <p>Release: Assessor's Office: Exemptions due by April 10 & Operational Updates (April 8, 2020)</p> <p>Release: Cook County Government - COVID-19 Taxes, Fines and Fees Relief Package (March 2020)</p> <p>News Release: Assessor’s Office Suspends Assessment Notice Mailings and Deadlines: The Cook County Assessor’s Office announced today the temporary suspension of assessment notice mailings and appeal deadlines. (March 19, 2020)</p>
	INDIANA
Indiana	<p>Executive Order: Order 20-23: Additional Relief for the Business Community and Additional Health Directives in Response to the COVID-19 Public Health Emergency (addresses business personal property tax returns) (April 23, 2020)</p> <p>Executive Order: Order 20-21: Additional Directives to Manage Indiana’s Health Care Response During the COVID-19 Public Health Emergency, to Implement the CARES Act and to Extend Other Portions of County Property Tax Bills (April 15, 2020)</p> <p>Release: DOR Announces “Helping Hoosiers” COVID-19 Relief Services (March 31, 2020)</p> <p>Release: Frequently Asked Questions - COVID-19 & Executive Orders (March 27, 2020)</p> <p>Executive Order: Waiver of Penalties for Delinquent Property Tax Payments (March 20, 2020)</p> <p>Executive Order 20-05: provides that property taxes remain due on May 11, 2020, however counties are to waive penalties on payments made after May 11, 2020, for a period of 60 days. The waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers. (March 19, 2020)</p>
	IOWA
Iowa	<p>Release: Hotel/Motel Tax Information for Local Governments (June 17, 2020)</p>

	<p>Release: Gov. Reynolds signs new proclamation continuing the State Public Health Emergency Declaration (extension of tax levy resolution filing deadline); Proclamation (May 6, 2020)</p> <p>Order: Order 2020-02 Granting Certain Extensions Under Iowa Code Section 441.37(1)(a)(1) Due to Declaration of Disaster (April 1, 2020)</p> <p>News Release: Gov. Reynolds signs additional State Public Health Emergency Declaration, will hold press conference today - Temporarily suspends penalties and interest as it relates to the collection of property taxes until the end of this proclamation. (March 20, 2020)</p>
Cedar Rapids City Assessor, Iowa	Web Publication: Property Assessment Appeal Extension Granted (April 3, 2020)
KANSAS	
Kansas	Release: Changes to Filing and Payment Due Dates for Homestead or Property Tax Relief Refund Claims and Individual, Fiduciary and Corporate Income Tax, and Privilege Tax (March 23, 2020)
KENTUCKY	
Kentucky	<p>Release: The Kentucky Business Personal Property tax return (form 62A500) filing deadline has also been extended to July 15, 2020. (April 2020)</p> <p>Release: DOR Suspends All Enforced Collection Action (April 15, 2020)</p>
LOUISIANA	
Louisiana	<p>Proclamation: Proclamation Number 75 JBE 2020 – Renewal of State of Emergency for COVID-19 Extension of Emergency Provisions (June 5, 2020)</p> <p>Proclamation: Proclamation Number 59 JBE 2020 – Renewal of State of Emergency for COVID-19 Extension of Emergency Provisions (legal and administrative deadlines) (May 14, 2020)</p> <p>Advisory: Louisiana Tax Commission: Statewide Advisory 05-2020 (personal property renditions and public service companies annual reports) (2020)</p> <p>Proclamation: Proclamation Number 52 JBE 2020 - Extension of Emergency Provisions (April 30, 2020)</p> <p>Release: Louisiana Association of Tax Administrators Announcement on Extensions (April 2020)</p> <p>Proclamation: Proclamation Number 41 JBE 2020 (April 2, 2020)</p> <p>Advisory: Louisiana Tax Commission: Statewide Advisory 03-2020 (April 8, 2020)</p> <p>Advisory: Louisiana Tax Commission: Statewide Advisory (02-2020) (2020)</p>

East Baton Rouge, Louisiana	<p>News: Mayor-President Sharon Weston Broome’s COVID-19 Economic Initiative (March 18, 2020)</p> <p>Order: Executive Order Regarding COVID-19 – Local Sales Tax Remittance (March 17, 2020)</p>
Calcasieu Parish, Louisiana	<p>News: All LAT forms due date is extended to May 1st. However, if you need additional time, assistance or an extension to file, please feel free to contact our office by phone at 337-721-3000 or via email assessor@calcasieuassessor.org.</p>
Iberville Parish, Louisiana	<p>News: The Iberville Parish Assessors Office has extended the deadline for all business personal property renditions to May 1, 2020. (March 2020)</p>
New Orleans, Louisiana	<p>Web Publication: Mayor Announces Adjustments in Revenue Collections in Response to COVID-19 Outbreak (March 17, 2020)</p> <p>Web Publication: Assessor: LAT 5 Deadline Extended to May 1, 2020 (March 2020)</p>
MAINE	
Maine	<p>Maine Tax Alert: Governor Provides Municipalities With Increased Flexibility In Setting Due Dates and Interest Rates For Local Property Taxes (May 2020)</p> <p>Order: Order 53 FY 19/20 – An order Regarding Certain Municipal and Taxation Matters (Extending Property Tax Due Dates and Interest Accrual Dates) (May 12, 2020)</p> <p>Order: Order NO. 20-03-31-01 – Adjusting the Timing of Certain Tax Deadlines and Oaths of Office (March 31, 2020)</p> <p>Maine Tax Alert: Governor Extends Application Deadline For Certain Property Tax Exemptions (March 2020)</p> <p>Order: No. 31 FY19/20 – Order Extending Deadlines Related to Certain Property Tax Exemptions (March 31, 2020)</p>
MARYLAND	
Maryland	<p>Release: SDAT’s 2020 Annual Business Filings Due in Two Weeks (June 29, 2020)</p> <p>Department of Assessments and Taxation: Important News and Announcements (April 2020)</p> <p>News Release: Annual Report and Personal Property Tax Return Deadline Extended to July 15 (March 30, 2020)</p>
MASSACHUSETTS	
Massachusetts	<p>Release: Informational Guideline Release (IGR) No. 20-10 – Application for Authority from the Commissioner of Revenue to Abate Local Taxes and Charges (July 2020)</p> <p>Bulletin: BUL-2020-03 Addendum to Bulletin 2020-2 (April 7, 2020)</p> <p>Bulletin: BUL-2020-02 - An Act to Address Challenges Faced by Municipalities and State Authorities Resulting From COVID-19 (April 3, 2020)</p>

	<p style="text-align: center;">-----</p> <p>Enacted Legislation: Massachusetts H.4598, enacted April 3, address challenges faced by municipalities, school districts and state authorities resulting from COVID-19; <i>See TIR 20-4</i> for a discussion of the bill (2020)</p>
Springfield, Massachusetts	<p>Release: City of Springfield to Adjust Collection Date for 4th Quarter Real Estate Property Taxes (April 3, 2020)</p>
	<p>MICHIGAN</p>
Michigan	<p>Release: New Statutory Property Tax Appeal Deadlines for 2020 Extension of Suspension of In-Person Hearings, Video Conference Hearings (June 15, 2020)</p> <p>Order: Executive Order No. 2020-106 - Establishing deadline to redeem property for nonpayment of delinquent property taxes (May 28, 2020)</p> <p>Order: Executive Order No. 2020-103 - Providing alternative notice of public hearings under Michigan’s tax abatement statutes (May 22, 2020)</p> <p>Order: Executive Order No. 2020-87 - Temporary Extension of Deadlines for Boards of Review, County Equalization, and Tax Tribunal Jurisdiction (May 14, 2020)</p> <p>Release: Frequently Asked Questions - State and City Income Tax Deadline Change (April 20, 2020)</p> <p>Release: City Income Taxes and Telecommuting FAQ (April 2020)</p> <p>News Release: Governor Whitmer Signs Executive Order Changing City, State Income Tax Filing Deadlines to July 2020 (March 27, 2020)</p> <p>Order: Executive Order 2020-26 (COVID-19) - Extension of April 2020 Michigan income tax filing deadlines (March 27, 2020)</p> <p style="text-align: center;">-----</p> <p>Vetoed Legislation: Michigan S.B. 943 was pocket vetoed by the Governor on January 4. The bill would have amended the General Property Tax Act to provide a deferment for Summer 2020 property taxes (as defined therein), subject to various restrictions. (2021)</p> <p>Enacted Legislation: Michigan H.B. 5766, enacted June 11, amends the Tax Tribunal Act to extend the filing deadline for certain property tax appeals. (2020)</p> <p>Enacted Legislation: Michigan H.B. 5824 was signed by the Governor on December 22 and H.B. 5825 was signed by the Governor on December 29. The bills, which are tie-barred, will, according to the Senate Fiscal Analysis, codify extensions granted by Executive Order 2020-87 (Temporary Extension of Deadlines for Boards of Review, County Equalization, and Tax Tribunal Jurisdiction). (2020)</p>

Detroit, Michigan	Release: Notice – Automatic Extension – City of Detroit Income Tax Filing Deadlines (April 28, 2020)
	MINNESOTA
Minnesota	Enacted Legislation: Minnesota H.F. 4531 , enacted March 28, among other things, provides that for property taxes payable in 2020 only, a petitioner filing a real or personal property tax petition under Minnesota Stat. Sec. 278.01 will have until May 30, 2020 to file copies of the petition, with proof of service, in the office of the court administrator of the district court. (2020)
	MISSISSIPPI
Mississippi	Web Publication: Mississippi Department of Revenue Response to Requests for Relief (March 26, 2020)
	MISSOURI
St. Louis, Missouri	Release: Covid-19 Withholding and Refund Policy : Employees who have been working remotely due to Covid-19 or in conjunction with the acting City of St. Louis Health Commissioner's Order should be treated as working at their original, principal place of work for Earnings Tax purposes (August 2020)
	MONTANA
Montana	Release: COVID-19 Department of Revenue Property Assessment Updates (April 28, 2020) Release: COVID-19 Impact on Property Assessment (April 8, 2020)
	Release: Directive implementing Executive Orders 2-2020 and 3-2020 and suspending certain requirements related to local receipt of emergency relief funds (April 7, 2020) Release: Governor Bullock issues waiver to Help Local and County Governments Access Federal Emergency Relief Funding (April 7, 2020)
	NEBRASKA
Nebraska	Release: Valuation Protest Deadline on or before June 30, 2020 (June 19, 2020) Release: County Board of Equalization 2020 Protest Meetings June 1 to July 25 COVID-19 Guidance (May 11, 2020) Release: Nebraska Personal Property Return and Schedule Due (April 17, 2020) Executive Order: Executive Order 20-17 – Coronavirus – Personal Property Tax Penalty & Interest Waiver (April 9, 2020)
	NEW HAMPSHIRE
New Hampshire	Order: Emergency Order #56 Pursuant to Executive Order 2020-04 as Extended by Executive Orders 2020-05, 2020-08, 2020-09, and 2020-10: Temporary Modification of Procedure Relative to Appropriations and Tax Payments (property tax) (June 25, 2020) Order: Emergency Order #25 Pursuant to Executive Order 2020-04: Temporary modification of interest penalty for late payment of property taxes (April 3, 2020)
	NEW JERSEY

New Jersey	<p>Order: No. 130 - Governor Murphy Signs Executive Order Allowing Municipalities to Extend Grace Period for May 1st Property Tax Payments until June 1st (April 28, 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: New Jersey A.B. 4157, enacted on May 28, would provide that for tax year 2020, the deadline to file an appeal of the assessment of a parcel of real property under Sec. 54:3-21 (appeal by taxpayer or taxing district) will be July 1 and the deadline for a county board of taxation to render a decision on appeals filed by property taxpayers will be September 30, subject to certain caveats. (2020)</p>
NEW MEXICO	
Bernalillo County Treasurer, New Mexico	<p>Release: Property Tax Payments Remain Due April 10, 2020 (April 3, 2020)</p>
NEW YORK	
New York	<p>Order: Executive Order 202.60 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (among other things, continues the declaration of the State Disaster Emergency effective March 7, 2020, as set forth in Executive Order 202, until October 4) (Sept. 4, 2020)</p> <p>Order: Executive Order 202.59 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (extends various Executive Orders through September 27) (August 28, 2020)</p> <p>Order: Order: Executive Order 202.55 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (August 5, 2020)</p> <p>Order: Executive Order 202.54 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (July 30) (provides that any extension of the period for paying property taxes without interest or penalties pursuant to Real Property Tax Law Section 925-a is no longer in effect) (2020)</p> <p>Order: Executive Order 202.45 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (June 26, 2020)</p> <p>Order: Executive Order 202.44 – Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency (June 21, 2020) (property; sales and use)</p> <p>Order: Executive Order 202.36: extends by twenty-one days the period for paying, without interest or penalty, property taxes that are due in the certain localities that have requested such an extension; retroactively extend by twenty-one days the period for paying without interest or penalty the property taxes that were due by April 1, 2020, in the Village of Thomaston, Nassau County (June 2, 2020)</p> <p>Executive Order: Executive Order 202.22 – Property Tax (April 20, 2020)</p> <p style="text-align: center;">-----</p>

	<p>Enacted Legislation: New York S.B. 8122, enacted June 8, generally extends the deadline for the filing of applications and renewal applications for real property tax abatement programs or real property tax exemption programs to July 15, 2020. (2020)</p>
New York City	<p>Order: New York City: Executive Order No. 202; Press Release - A Recovery for All of Us: Mayor de Blasio Announces Relief for New York City's Hotel Industry (May 18, 2021)</p>
Department of Finance	<p>Release: Additional Business Tax Filing Extensions and the COVID-19 Outbreak (May 22, 2020)</p> <p>Release: Department of Finance Offers Programs to Help Property Owners with Hardships Pay Property Taxes (March 24, 2020)</p> <p>Memorandum: Real Property Transfer Tax Filing Extensions and the COVID-19 Outbreak (March 20, 2020)</p> <p>Memorandum: Business Tax Filing Extensions and the COVID-19 Outbreak (March 19, 2020)</p>
Nassau County, New York	<p>Web Publication: At the request of Nassau County Executive Laura Curran, ARC has agreed to provide a grace period for filing a grievance until Thursday, April 30, 2020. (March 2020)</p>
City of Rome, New York	<p>Web Publication: City of Rome and RCSD Extends the Property Tax and School District Tax Payment Deadline (March 31, 2020)</p>
NORTH CAROLINA	
North Carolina	<p>Letter: COVID-19 Personal Property Listing Issues (April 7, 2020)</p>
Mecklenburg County, NC	<p>Release: Mecklenburg County Extends Conditional Deadline to File Business Personal Property Listing (April 2020)</p>
OHIO	
	<p>Release: Estimated Payment Extension for Municipal Income Tax on Electric Light and Telephone Companies (April 8, 2020)</p> <p>Release: Filing Extension for Municipal Income Tax on Electric Light and Telephone Companies (April 8, 2020)</p> <p style="text-align: center;">-----</p> <p>Enacted Legislation: H.B. 197, enacted March 27: Ohio Municipal Income Tax: SECTION 29. Notwithstanding section 718.011 of the Revised Code, and for the purposes of Chapter 718. of the Revised Code, during the period of the emergency declared by Executive Order 2020-01D, issued on March 9, 2020, and for thirty days after the conclusion of that period, any day on which an employee performs personal services at a location, including the employee's home, to which the employee is required to report for employment duties because of the declaration shall be deemed to be a day performing personal services at the employee's principal place of work. (2020)</p>
Belmont County, Ohio	<p>Release: Approval of Extension of Time for the Payment of Real Property Taxes in Belmont County Filed by the County Treasurer and County Auditor (May 6, 2020)</p>

Cuyahoga County, Ohio	Release: Approval of Extension of Time for the Payment of Real Property Taxes in Cuyahoga County Filed by the County Treasurer and County Auditor (May 6, 2020)
Delaware County, Ohio	Release: Approval of Extension of Time for the Payment of Real Property Taxes in Delaware County Filed by the County Treasurer and County Auditor (May 6, 2020)
Franklin County, Ohio	Release: Approval of Extension of Time for the Payment of Real Property Taxes in Franklin County Filed by the County Treasurer and County Auditor (May 2020)
Geauga County, Ohio	Release: Approval of Extension of Time for the Payment of Real Property Taxes in Geauga County Filed by the County Treasurer and County Auditor (May 6, 2020)
Monroe County, Ohio	Release: Approval of Extension of Time for the Payment of Real Property Taxes in Monroe County Filed by the County Treasurer and County Auditor (April 8, 2020) Release: Due to COVID-19's impact on county taxpayers , the Second Half Tax Collection due date for Real Estate and Mobile Homes has been extended to August 19, 2020. (April 2020)
Montgomery County, Ohio	Release: Approval of Extension of Time for the Payment of Real Property Taxes in Montgomery County Filed by the County Treasurer and County Auditor (May 6, 2020)
Paulding County, Ohio	Release: Vacated and Withdrawn Extension of Time for the Payment of Real Property Taxes in Paulding County Filed by the County Treasurer and County Auditor (April 29, 2020) Release: Approval of Extension of Time for the Payment of Real Property Taxes in Paulding County Filed by the County Treasurer and County Auditor (April 8, 2020)
Washington County, Ohio	Release: Approval of Extension of Time for the Payment of Real Property Taxes in Washington County Filed by the County Treasurer and County Auditor (May 2020) Release: When are 2019 real estate and 2020 mobile home taxes due? (April 2020)
	OKLAHOMA
Oklahoma	Enacted Legislation: Oklahoma H.B. 2740 , enacted May 18, provides that, in the event the Governor declares a Catastrophic Health Emergency under the Catastrophic Health Emergency Powers Act, the board of county commissioners, upon the written request of the county treasurer, will postpone delinquent tax sales and related delinquent tax notices and publications. The county treasurer will designate the period of postponement up to but not more than one year. (2020)
	PENNSYLVANIA
City of Philadelphia, Pennsylvania	Homepage: City of Philadelphia Tax Guidance in Response to COVID-19 Release: Philadelphia Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) nexus and apportionment policies due to the COVID-19 pandemic (addresses the end dates for its temporary guidance on nexus and apportionment under the Business Income & Receipts Tax and the Net Profits Tax) (June 25, 2021 update)

Release: [Update](#) to Philadelphia Use & Occupancy Tax [Guidance](#) During COVID-19 (June 16, 2021)

Release: Philadelphia Wage Tax Q&A [applicable](#) to COVID-19 policies (revised May 1, 2021)

Release: Four Philadelphia [taxes due](#) on May 17 this year (Business Income and Receipts Tax; Net Profits Tax; Earnings Tax; School Income Tax) (March 24, 2021)

Release: Philadelphia [Wage Tax Q&A](#) applicable to COVID-19 [policies](#) (December 17, 2020)

Release: Business Income & Receipts Tax ([BIRT](#)), Net Profits Tax (NPT) nexus and apportionment [policies](#) due to the COVID-19 pandemic (December 7, 2020)

Release: [New Recovery Payment Agreements](#) help businesses get back on track (these new agreements are designed for Philly businesses that were current on their taxes before COVID-19, but that are now struggling to pay; there is no down payment, and if a business qualifies, it will have up to 12 months to get back on track without interest or penalties; these are the most lenient payment terms ever offered businesses. *See also* <http://www.phila.gov/paymentagreements>) (October 19, 2020)

Release: [Wage Tax guidance](#) for non-resident employees (Non-resident employees who work for Philadelphia-based employers are not subject to Philadelphia Wage Tax during the time they are required to work outside of Philadelphia.) (Sept. 9, 2020)

Release: [Use & Occupancy Tax Guidance](#) during the Modified Green Phase of COVID-19 coronavirus reopening of non-essential businesses (August 19, 2020)

Release: [Make an appointment](#) for an in-person payment (July 6, 2020)

Release: Use & Occupancy Tax [guidance](#) during the yellow phase of COVID-19 coronavirus reopening of non-essential businesses (June 12, 2020)

Release: How to receive a [refund for pre-paid U&O Tax](#) (May 13, 2020)

Release: How to [file for a refund](#) for Use & Occupancy Tax (May 4, 2020)

Release: 2020 [Real Estate Tax due date policy update](#) (April 24, 2020)

Release: [Business Income & Receipts Tax](#) (BIRT), Net Profits Tax (NPT) nexus and apportionment policies due to the COVID-19 pandemic (April 22, 2020)

Release: [Business Income & Receipts Tax](#) (BIRT), Net Profits Tax (NPT) filing and payment extensions policy update (April 22, 2020)

Release: [Use & Occupancy Tax guidance](#) during the COVID-19 coronavirus closure of non-essential businesses (April 9, 2020)

	<p>Web Publication: Use & Occupancy Tax guidance during the COVID-19 coronavirus closure of non-essential businesses (March 31, 2020)</p> <p>Web Publication: Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) filing and payment extensions policy update (March 23, 2020)</p> <p>Release: City of Philadelphia extends property, business tax deadlines (March 23, 2020)</p>
	SOUTH CAROLINA
City and County of Charleston, South Carolina	<p>City of Charleston Coronavirus: The City and County of Charleston, South Carolina issued a notice on March 17 indicating County and City officials agreed to defer collection of accommodations and hospitality taxes for 90 days. (March 17, 2020 update)</p>
	SOUTH DAKOTA
South Dakota	<p>News Release: Directions for County Boards of Equalization (March 26, 2020)</p> <p>News Release: Concerns with Meeting Property Tax Deadlines (March 25, 2020)</p>
	TENNESSEE
Tennessee	<p>Release: Extension of certain State Board of Equalization filing deadlines (May 6, 2020)</p>
	TEXAS
Texas	<p>Newsletter: Property Tax Today (April 2020)</p> <p>Opinion: Opinion No. KP-0307 - Procedures for conducting appraisal review board hearings during the COVID-19 disaster (RQ-0351-KP) (May 8, 2020)</p> <p>Opinion: Opinion No. KP-0299 - Application of the temporary tax exemption for qualified property damaged by a disaster, as set forth in section 11.35(g) of the Tax Code (RQ-0345-KP) (April 13, 2020)</p> <p>News Release: Texas Businesses Must File Property Tax Renditions by April 15 (March 31, 2020)</p>
	VERMONT
Vermont	<p>Release: Coronavirus (COVID-19): Information for Towns (April 2020)</p>
	WASHINGTON
King County, Washington	<p>Web Publication: Property Tax Payment Information - Individual residential and commercial taxpayers who pay property taxes themselves, rather than through their mortgage lender, can delay payment until June 1, 2020 without late charges, due to the COVID-19 (coronavirus) outbreak. (March 2020)</p>
Kitsap County, Washington	<p>Press Release: Treasurer Response to COVID 19 (March 30, 2020)</p>

Pacific County, Washington	Web Publication: County Treasurer Extends the Due Date of 2020 Property Taxes (March 25, 2020)
Pierce County, Washington	Web Publication: County Assessor-Treasurer extends property tax due date to June 1 (March 30, 2020)
Seattle, Washington	Press Release: Following Outreach to Small Business Owners, Mayor Durkan Announces Initial Recovery Package to Ease Financial Impacts of COVID-19 Outbreak: Deferral of B&O Taxes . (March 10, 2020)
Snohomish County, Washington	Press Release: Due to the Covid-19 (Coronavirus) outbreak, the first half taxes for those who pay their property taxes themselves, rather than through their mortgage lender, can delay payment until (postmark) June 1, 2020. Banks and other financial institutions that pay property taxes on behalf of their lending customers still need to meet the original April 30th deadline. (March 30, 2020)
Vancouver, Washington	Release: Due to the impacts of COVID-19 on businesses, the city of Vancouver is temporarily reducing all city licensing fees to \$0. Businesses are still required to apply for and renew the city of Vancouver licenses. (2020)
Whatcom County, Treasurer, Washington	Press Release: Whatcom County Treasurer extends tax deadline to June 1 - Whatcom County Treasurer Steve Oliver signed an order today extending the first half property tax due date until June 1 for individual and commercial taxpayers that pay their property taxes themselves. (March 30, 2020)
WEST VIRGINIA	
	Homepage: Property Tax (April 2020) Notice: Pursuant to Executive Order 13-20 , second-half 2019 ad valorem property tax that would become delinquent on April 1, 2020, shall now become delinquent if not paid on or before May 1, 2020. Also, County sheriffs may not declare 2019 ad valorem property taxes to be delinquent before May 2, 2020. (2020)
Charleston, West Virginia	Release: COVID-19 City User Fee Statement (April 2020)
WISCONSIN	
	Proposed Guidance: Room Tax Information (May 2020) Proposed Guidance: Property Assessment and Taxation Information (April 23, 2020); Proposed Property Assessment and Taxation guidance Announcement: Gov. Evers Announces Second Package of Comprehensive Legislative Proposals Providing COVID-19 Relief and Support (April 1, 2020) Announcement: Property Assessment and Taxation Information (March 24, 2020) -----

	<p>Enacted Legislation: Wisconsin A.B. 1038, enacted April 15, would allow, subject to certain restrictions, each agency or local governmental unit to toll for the duration of an emergency period any deadline falling within that period that the agency or local governmental unit administers or enforces. The agency or local governmental unit may not charge any interest or penalty that would otherwise apply with respect to the tolled deadline. The measure also provides that, for property taxes payable in 2020, after making a general or case-by-case finding of hardship, a taxation district may provide that an installment payment that is due and payable after April 1, and is received after its due date will not accrue interest or penalties if the total amount due and payable in 2020 is paid on or before October 1. Interest and penalties shall accrue from October 1 for any property taxes payable in 2020 that are delinquent after October 1. (2020)</p>
	COURTS
	CALIFORNIA
Supreme Court of California	<p>Special Announcement: The Supreme Court continues to closely monitor the evolving COVID-19 coronavirus situation, and is following guidance provided by federal, state, and local health authorities to limit the spread of the virus. In response to the coronavirus situation, the court has adopted expanded e-filing rules for litigants, extended the deadlines under the California Rules of Court for an additional 30 days for all Supreme Court proceedings, and until further notice will be conducting oral argument from the San Francisco Supreme Court Headquarters building with counsel appearing through teleconferencing, videoconferencing, or similar methods of remote participation. (March 20, 2020)</p>
California Office of Tax Appeals	<p>Release: The Office of Tax Appeals anticipates that in-person oral hearings in the Sacramento location will resume beginning in September 2021; in-person hearings in the Los Angeles and Fresno locations will resume at a later date; and the OTA will offer virtual oral hearings as a continuing option for all interested parties (August 2021)</p> <p>Release: OTA Legal Notice 2020-02 - to provide publicly accessible and transparent tax appeal hearings that comply with the California Governor’s Executive Order regarding social distancing measures (August 2020)</p> <p>Release: OTA Legal Notice 2020-01 - To allow an extension of time for taxpayers affected by COVID-19 to file briefing or other documents with the Office of Tax Appeals (OTA) (April 30, 2020)</p> <p>Web Publication: OTA Deadline Fact Sheet (April 2020)</p> <p>Web Publication: Coronavirus Precautions - Information related to the Coronavirus (COVID-19) and how cases before the Office of Tax Appeals (OTA) could be affected. (2020)</p> <p>Web Publication: Filing Deadlines: For appeals that have a briefing or other deadline that falls between March 1, 2020 – May 18, 2020 an automatic 60-calendar day extension of the deadline will be granted, pursuant to OTA Notice 2020-01. (2020)</p>
	CONNECTICUT
Connecticut	<p>Executive Order: Executive Order No. 7G (March 19, 2020)</p>

	GEORGIA
Supreme Court of Georgia	Order Declaring Statewide Judicial Emergency: “Pursuant to OCGA § 38-3-62, during the period of this Order , the undersigned hereby suspends , tolls, extends, and otherwise grants relief from any deadlines or other time schedules or filing requirements imposed by otherwise applicable statutes, rules, regulations, or court orders, whether in civil or criminal cases or administrative matters, including, but not limited to any: (1) statute of limitation; (2) time within which to issue a warrant; (3) time within which to try a case for which a demand for speedy trial has been filed; (4) time within which to hold a commitment hearing; (5) deadline or other schedule regarding the detention of a juvenile; (6) time within which to return a bill of indictment or an accusation or to bring a matter before a grand jury; (7) time within which to file a writ of habeas corpus; (8) time within which discovery or any aspect thereof is to be completed; (9) time within which to serve a party; (10) time within which to appeal or to seek the right to appeal any order, ruling, or other determination; and (11) such other legal proceedings as determined to be necessary by the authorized judicial official.”(2020)
	LOUISIANA
Louisiana	<p>Proclamation: Proclamation Number 59 JBE 2020 – Renewal of State of Emergency for COVID-19 Extension of Emergency Provisions (legal and administrative deadlines) (May 14, 2020)</p> <p>Louisiana Tax Commission: Statewide Advisory 03-2020 (April 8, 2020)</p> <p>Louisiana Tax Commission: Statewide Advisory 02-2020 (March 25, 2020)</p> <p>Proclamation Number JBE 2020-30: Legal deadlines applicable to legal proceedings in all courts, administrative agencies, and boards are suspended until at least April 13, 2020. (March 16, 2020)</p>
	MASSACHUSETTS
Massachusetts	<p>Order: COVID-19 Order No. 13 (March 23, 2020)</p> <p>Notice: Updated Notice Regarding ATB Operations Effective March 24, 2020 (March 2020)</p> <p>Notice: Supreme Judicial Court Restricts Court Appearances to Emergency Matters (Updated: Mar. 17th, 2020, 1:47 pm)</p>
	MICHIGAN
Michigan Tax Tribunal	<p>Release: Michigan Tax Tribunal Update (beginning September 7, administrative proceedings, by default, will be conducted remotely, with a party's request for an in-person proceeding to be considered on a case-by-case basis and granted only if certain conditions are met) (August 2021)</p> <p>Release: Michigan Tax Tribunal Update (among other things, provides that administrative hearings will continue to be conducted remotely, effective through September 7, with further consideration given thereafter to a permanent transition to remote technology for certain proceedings) (June 2021)</p>

	<p>Release: Michigan Tax Tribunal Update (among other things, provides that administrative hearings will continue to be conducted remotely, effective through July 12, 2021, subject to further extension) (April 2021)</p> <p>Release: Michigan Tax Tribunal: effective through March 1, 2021, administrative hearings will be conducted by remote means and all administrative hearing filings with the Michigan Office of Administrative Hearings and Rules may be made by email. (December 2020)</p> <p>Release: Michigan Tax Tribunal Update (among other things, provides that administrative hearings will continue to be conducted remotely, effective through January 2, 2021, subject to further extension) (October 2020)</p> <p>Release: Michigan Tax Tribunal Response to Governor Whitmer’s Executive Order 2020-110 (June 2, 2020)</p> <p>Order: Executive Order No. 2020-87 - Temporary Extension of Deadlines for Boards of Review, County Equalization, and Tax Tribunal Jurisdiction (May 14, 2020)</p> <p>Release: Important Notice: Temporary Suspension of In-Person Hearings Extended (May 12, 2020)</p> <p>Release: Important Notice - Temporary Suspension of In-Person Hearings Extended (April 17, 2020)</p> <p>Release: Advisory (April 2, 2020)</p>
	MINNESOTA
Minnesota Tax Court	Order: Continuing Operations of the Minnesota Tax Court Under a Statewide Peacetime Declaration of Emergency (COVID-19) (April 16, 2020)
	NEW JERSEY
New Jersey Supreme Court	Notice: Extension of Time to File Administrative Protests and Tax Court Appeals; Clarifying Order (April 7, 2020)
	NORTH DAKOTA
North Dakota Courts	<p>Web Publication: North Dakota Supreme Court Emergency Order and Pandemic Response (March 2020)</p> <p>Web Publication: U.S. District Court updates order on coronavirus response (March 20, 2020)</p>
	VIRGINIA
Supreme Court of Virginia	Order: Supreme Court of Virginia ORDER Declaring a Judicial Emergency in Response to COVID-19 Emergency (March 16, 2020)
Virginia Appellate and Local Court Information	<p>Web Notice: Virginia’s Judicial System Updates (March 2020)</p> <p>Notice: COVID-19 Virginia Appellate and Local Court Information (Revised March 19, 2020)</p>